Saskatchewan Centennial 2005

2005-2006 SASKATCHEWAN PROVINCIAL BUDGET

ESTIMATES

SASKATCHEWAN

The Hon. Harry Van Mulligen

Minister of Finance

105-03895/

SASKATCHEWAN

Estimates

For the Fiscal Year
Ending March 31
2006

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Table of Contents

Vote		Page
Introduction		5
Financial Statements and Schedules		
	Statement of Operations and Accumulated Deficit	10
	Statement of Change in Net Debt	10
	Fiscal Stabilization Fund	10
	Statement of Cash Flow	11
	Schedules to the Financial Statements	
	- Schedule of Revenue	12
	- Schedule of Expense	13
	- Schedule of Operating Expense by Classification	14
	- Schedule of 2005-06 Department Operating Expense by Classification	15
	- Schedule of Capital Activities	
	Capital Asset Acquisitions by Activity	16
	Capital Transfer Payments by Activity	17
	- Schedule of Capital Assets	17
	- Schedule of Lending and Investing Activities	
	Receipts	18
	Disbursements	19
	- Schedule of Borrowing Requirements	20
	- Schedule of Debt	21
	- Schedule of Guaranteed Debt	22
Budgetary Appropriation and Expense		
Executive Branch of Government		
	Summary of Budgetary Appropriation and Expense	25
1	Agriculture and Food	27
36	Community Resources and Employment	33
73	Corrections and Public Safety	39
27	Culture, Youth and Recreation	43
26	Environment	49
10	Executive Council	55
18	Finance	59
12	Finance - Servicing Government Debt	65
25	First Nations and Metis Relations	67
30	Government Relations	71
32	Health	75
16	Highways and Transportation	81
17	Highways and Transportation Capital	85
23	Industry and Resources	87
74	Information Technology Office	93
3	Justice	95
20	Labour	101
5	Learning	105
75	Northern Affairs	111
13	Property Management	115
33	Public Service Commission	121
43	Rural Development	125
53	Saskatchewan Property Management Corporation	129
35	Saskatchewan Research Council	131
Legislative Branch of Government		
34	Chief Electoral Officer	135
76	Children's Advocate	137
57	Conflict of Interest Commissioner	139
55	Information and Privacy Commissioner	141
21	Legislative Assembly	143
56	Ombudsman	147
28	Provincial Auditor	149
Fiscal Stabilization Fund Transfer		
71	Fiscal Stabilization Fund	153
Lending and Investing Activities		
146	Agriculture and Food	156
145	Highways and Transportation	156
169	Learning	156
163	Northern Affairs	156
144	Rural Development	156
165	Crown Investments Corporation of Saskatchewan	156
170	Education Infrastructure Financing Corporation	156
151	Municipal Financing Corporation of Saskatchewan	156
154	Saskatchewan Opportunities Corporation	156
152	Saskatchewan Power Corporation	156
153	Saskatchewan Telecommunications Holding Corporation	157
140	Saskatchewan Water Corporation	157
150	SaskEnergy Incorporated	157
Debt Redemption, Sinking Fund and Interest Payments		
175	Finance - Debt Redemption	158
176	Finance - Sinking Fund Payments - Government Share	158
177	Finance - Interest on Gross Debt - Crown Enterprise Share	158
Supplementary Information		
	FTE Staff Complement	161
	Reconciliation of Net Debt and Accumulated Deficit	162
	Restatement Schedule - 2004-05 Appropriation and FTE Restatement	163
	Treasury Board Crown Corporations	181
	Revolving Funds	183
	Glossary of Terms	185

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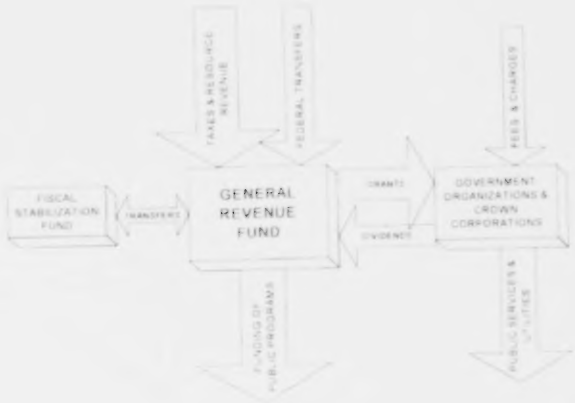
Province of Saskatchewan
2005-06 Estimates

Introduction

The 2005-06 Estimates represent the Government's detailed financial plan for the General Revenue Fund (GRF) presented to the Legislative Assembly for the fiscal year commencing April 1, 2005, and ending March 31, 2006.

The Estimates outline the estimated expenses, revenues, loans, and investments of the GRF and other information as determined by Treasury Board in accordance with *The Financial Administration Act, 1993*.



What's New for 2005-06

SPMC becomes a Department

Effective April 1, 2005, Saskatchewan Property Management Corporation (SPMC) will be disestablished and the Department of Property Management will be established in its place. All buildings, vehicles and other assets and liabilities of SPMC will be transferred to the GRF.

In 1986, the Government established SPMC. The following year the Department of Supply and Services was disestablished and its activities were transferred to SPMC. Ownership of government buildings was transferred to SPMC. The GRF provided grants to SPMC for new building acquisitions and major maintenance activities.

As a corporation, SPMC charged departments for accommodation and other services provided to them. However, because the GRF had previously incurred the cost of building acquisition, the amortization of these buildings was not included in the accommodation charges to departments. SPMC was also allowed to provide its services to organizations outside of executive government.

Recent changes to *The Financial Administration Act, 1993* allow for departments to provide services to other departments and to charge those departments for the costs of those services. The Act was also changed to allow a form of net-budgeting for commercial activities provided by a department to individuals and organizations that are outside of executive government.

These changes to the Act allow the new Department of Property Management to charge departments and organizations for the services they provide in a manner similar to what was done by SPMC. The significant exception is that now departments will be charged for building amortization and major maintenance as part of their accommodation costs. This has no financial impact on government as a whole but these costs will now be displayed in each department's accommodation costs. The Department of Property Management is subject to the same review, disclosure, controls and accountability required of all government departments.

The Estimates for the Department of Property Management will disclose the appropriation the department is asking the Legislative Assembly to approve for its own use as well as expenses it will incur and charge back to other departments and organizations.

Two New Departments

On October 1, 2004, the Government created the Department of First Nations and Metis Relations pursuant to *The Government Organization Act*. The core of this new department was the Aboriginal Affairs division in the Department of Government Relations and Aboriginal Affairs, which is renamed the Department of Government Relations.

Effective, April 1, 2005, the Government created the Department of Rural Development pursuant to *The Government Organization Act*. The base programming of the new department comes from the rural development programs in the Department of Industry and Resources and the Department of Agriculture, Food and Rural Revitalization. The Department of Agriculture, Food and Rural Revitalization is renamed to the Department of Agriculture and Food.

Central Management and Services Subvote

In previous Estimates, most departments had two standard non-program subvotes, "Administration" and "Accommodation and Central Services". The latter subvote was intended for accommodations and services charged by SPMC. The Corporation is disestablished and responsibility for its activities are transferred to the Department of Property Management.

These two subvotes are being replaced with a "Central Management and Services" subvote. The new subvote name and wording provides a better description and disclosure of costs and services that are provided by that subvote. It will contain the costs incurred by the department that are not directly related to its individual programs and public services.

Principles and Concepts

Legislative Control

A fundamental principle of parliamentary government is that the Legislative Assembly exercises ultimate control over public finances. Prior to 2004-05, Estimates of all departments received detailed review in the Committee of Finance. Now, detailed department estimates are referred to one of four policy-field committees for review. The Estimates of the Legislative Assembly and its Officers are reviewed by the House Services Committee.

General Revenue Fund

The General Revenue Fund is the central accounting entity where all public monies are deposited to and disbursed from, as authorized by the Legislative Assembly. Exceptions to this principle must be authorized by law.

Fiscal Stabilization Fund (FSF)

Created in 2000, the Fiscal Stabilization Fund's purpose is to stabilize the financial position of the GRF, which in turn permits improved long-term fiscal planning by the Government.

In the last couple of years, the FSF has been used to receive one-time targeted federal funding. These funds are earmarked for these targeted purposes and are drawn out of the FSF into the GRF when these activities or programs are undertaken.

For cash management purposes, the monies in the FSF are not invested but instead deposited in the GRF. The debt servicing savings more than offset the investment revenue the FSF would earn.

Stabilization transfers between the GRF and the FSF are reflected in the Estimates and Public Accounts. Transfers from the GRF to the FSF are shown as an appropriation from the GRF. Stabilization transfers are determined by the Government based on the economic and fiscal environment during the year.

Estimates

Each year, the Government presents a Budget to the Legislative Assembly. The detailed financial plan of the GRF that accompanies the Budget is called the Estimates.

The Estimates for executive government are reviewed by Treasury Board and approved by Cabinet. The Estimates for the Legislative branch of government are reviewed and approved by the Board of Internal Economy except for the Provincial Auditor's Estimates which are approved by the Public Accounts Committee. These Estimates are presented by the Minister of Finance to the Legislative Assembly for final review and approval.

Program Budgeting

The Government's spending plan is organized to reflect the purpose of the spending: e.g., health care, education or highways. The approach of grouping expenditures by their intended purpose is the common practice by governments and is referred to as program budgeting.

The grouping of activities can be at various program levels. For example:

- Health
  - Provincial Health Services
    - Provincial Laboratory

Votes and Subvotes

The Estimates allocate funds to individual departments in Votes. Typically, departments receive one Vote for operating activities. Votes can also represent specific funding that will be transferred to a Crown organization such as Saskatchewan Research Council. Votes can also represent some segregation of funds for a specific purpose such as the Department of Highways and Transportation – Capital Vote.

Subvotes represent the funding that will be required by the major programs or functions within the Vote. Subvotes can also represent significant grant funding to third parties such as regional health authorities or school boards.

Some subvotes may provide further breakdown of funding into aspects of the program, function or grant funding. These are referred to as allocations.

Gross Budgeting

The Estimates reflect the gross cost of programs. Any offsetting revenue attributable to these programs is not netted against the expense but is recorded as revenue. This practice is in keeping with the GRF concept and enhances legislative control. Exceptions to the gross budgeting principle are provided by legislation.

The Financial Administration Act, 1993 was changed recently to allow a form of net budgeting for commercial activities subject to Cabinet approval. These activities are displayed on a gross basis in the Estimates but are netted when determining the voted appropriations required and the expense of the department. The Public Accounts will continue to account for these activities on a gross basis but will distinguish between the expense of a department's public programs and the expense for commercial activity.

Restatements

It is difficult to compare a department's current budget with its previous year's budget if some of the department's programs have been transferred to or from another department or reorganized within the department. When this occurs, the previous year's Estimates are "restated" to reflect the new organization. When it is not possible or practical to restate, an explanatory note is provided for the appropriate budget amounts.

Transfers or Transfer Payments

Transfers or transfer payments are monies paid from the GRF to an individual, organization or other government for which the GRF does not directly receive a good or service and expects no repayment or financial return. Most transfer payments are to fund public services provided by an individual or organization outside Government. For example, transfers to school boards are used to provide an educational service. The Estimates refer to these transactions as "Transfers for Public Services." Transfer payments that provide income support, a subsidy or compensation are referred to as "Transfers to Individuals."

Voted and Statutory Spending

The Legislative Assembly gives its approval for spending from the GRF in two ways. One way is by appropriation acts that provide an annual authorization (appropriation) of funds for specific purposes as outlined in the Estimates. These are "voted" appropriations. Unless otherwise specified by *The Appropriation Act*, this approval lapses at the end of the fiscal year and new approval (appropriation) must be obtained for the following year's expenditure.

The other way the Legislative Assembly authorizes funds is by providing ongoing authority to spend for a specific purpose. This is done by legislation (statute) and therefore, is termed "statutory". These funds do not require annual authorization by the Legislative Assembly. Examples of these transactions are interest on the government debt, teachers' pension plan payments and loans to Crown corporations.

Accounting Policies

Estimates of revenue, expenses, loans, and investments and the financial statements and schedules in this document are prepared in accordance with generally accepted accounting principles for senior governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants with the following exceptions:

- Transfers to and from the FSF are included in the determination of surplus for the year; and,
- Pension expenses are accounted for on a cash basis.
- Income taxes are recorded when received from federal government.

Accrual accounting is the basis of accounting used in preparation of the Estimates. Accrual accounting recognizes revenue and expense at the time it occurs, regardless of when the cash is received or paid.

Revenues are estimated on an accrual basis, except for corporate and personal income taxes that are estimated on a cash basis. Federal transfers are estimated as revenue in the accounting period when the transfer is authorized and any eligibility criteria are met.

Expenses are estimated on an accrual basis except for pension costs that are estimated on a cash basis. Provincial transfers are expensed in the period in which the transfer is authorized and any eligibility criteria are met.

Capital – Capital assets acquired by the GRF are expensed or amortized over the useful life of the asset. The amortization is usually calculated using a straight-line method, which provides the same amortization expense in all years of an asset's service life. Transfer payments to third parties are expensed is the year the transfer is provided and the eligibility criteria are met.

Budget and Spending Control

The Legislative Assembly authorizes funding at the vote and subvote levels as detailed in the Estimates. The law prohibits the Government from spending more than the Legislative Assembly has authorized. If the amounts appropriated are insufficient, further appropriations must be obtained either by introducing additional Estimates or by special warrants if the Legislative Assembly is not in Session.

Special warrant funding must be submitted to the Legislative Assembly for approval as part of the next *Appropriation Act*, that is not for interim supply.

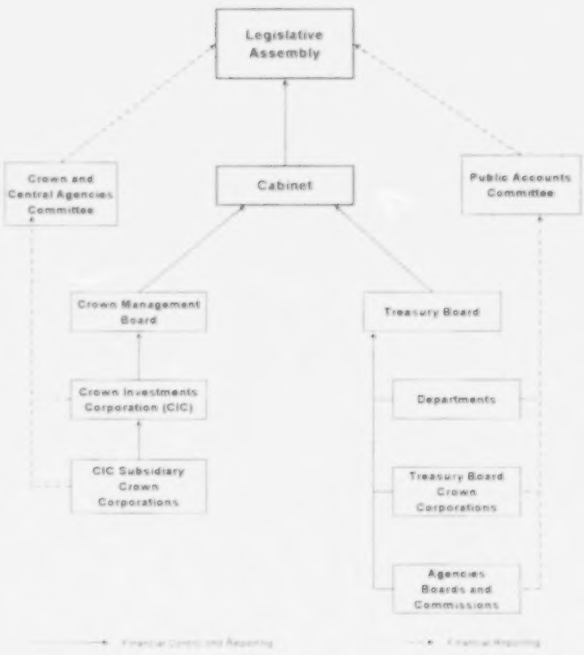
The Legislative Assembly authorizes funding at the subvote level. To deal with unforeseen variances, the Legislative Assembly provides the Minister of Finance the authority to move (vire) unexpended and uncommitted funds from one subvote to another within a vote. This movement of funds is referred to as a virement.

Departments are required to deliver their programming within the approved funding level. Departments must administer the funds allocated to them for the purposes outlined in the Estimates and in accordance with legislative authority and administrative policy.

The Provincial Comptroller provides appropriation control to ensure departments do not overspend their approved funds (appropriations). The Provincial Comptroller is also responsible for verifying that expenditures comply with legislation and administrative policy, and is responsible for preparing the Government's financial statements. These statements are audited by the Provincial Auditor and are included in the Public Accounts.

Financial Control and Reporting Structure

The Government and its Crown corporations report to the Legislative Assembly on their financial affairs through either the Public Accounts Committee or the Standing Committee on Crown and Central Agencies. Below is a depiction of that reporting structure.



SASKATCHEWAN

General Revenue Fund
Financial Statements and Schedules

Statement of Operations and Accumulated Deficit

(in thousands of dollars)

	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
Revenue	7,006,800	7,713,900	6,590,500
Operating Expense	6,563,731	6,481,052	6,147,533 [1]
Operating Surplus	443,069	1,232,848	442,967
Debt Servicing	(588,000)	(590,000)	(614,000)
Transfer from (to) Fiscal Stabilization Fund	145,000	(353,500)	171,100
Surplus for the Year	69	289,348	67
Accumulated Deficit, Beginning of Year	(5,179,793)	(5,469,141)	(5,469,141)
Transfer of Saskatchewan Property Management Corporation Equity	337,917 [2]	---	---
Accumulated Deficit, End of Year	(4,841,807)	(5,179,793)	(5,469,074)

[1] 2004-05 includes $13.0M provided to the Department of Health by Further Estimates.

[2] For 2005-06, the Saskatchewan Property Management Corporation is disestablished and its assets and liabilities are transferred to the General Revenue Fund. The equity of the Corporation includes non-financial assets of $388,479K and net financial liabilities of $50,562K.

Statement of Change in Net Debt

(in thousands of dollars)

	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
Annual Surplus	69	289,348	67
Acquisition of Capital Assets	(194,315)	(150,106)	(146,781)
Amortization of Capital Assets	141,991	106,248	104,263
(Increase) Decrease in Net Debt from Operations	(52,255)	245,490	(42,451)
Change due to transfer from government organizations	(50,562) [1]	(157,682) [2]	(151,872) [2]
Net Debt at Beginning of Year	(6,968,418)	(7,056,226)	(7,056,226)
Net Debt at End of Year	(7,071,235)	(6,968,418)	(7,250,549)

[1] This change reflects the transfer of the net financial liabilities of the Saskatchewan Property Management Corporation to the General Revenue Fund.

[2] This change reflects the cancellation of General Revenue Fund loans to the Saskatchewan Opportunities Corporation in exchange for capital assets of comparable value.

Fiscal Stabilization Fund

(in thousands of dollars)

	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
Fiscal Stabilization Fund, Beginning of Year	719,500	366,000	366,000
Transfer to General Revenue Fund	(145,000)	353,500	(171,100)
Fiscal Stabilization Fund, End of Year	574,500	719,500	194,900

Statement of Cash Flow

(in thousands of dollars)

	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
Operating Activities			
Surplus for the Year	**69**	289,348	67
Add Non-cash Items			
Amortization of Foreign Exchange Loss	**1,859**	1,659	4,596
Amortization of Capital Assets	**141,991**	106,248	104,263
Loss (Gain) on Loans and Investments	**864**	(4,073)	1,385
Net Change in Non-cash Operating Activities	**(86,936)**	(28,647)	(184,345)
Earnings Retained in Sinking Funds	**(42,789)**	(40,459)	(45,871)
Cash Provided by (used for) Operating Activities	**15,058**	324,076	(119,905)
Capital Activities			
Acquisition of Capital Assets	**(194,315)**	(150,106)	(146,781)
Cash Provided by (used for) Capital Activities	**(194,315)**	(150,106)	(146,781)
Lending and Investing Activities			
Receipts	**419,256**	447,728	446,215
Disbursements	**(654,647)**	(608,003)	(421,952)
Cash Provided by (used for) Lending and Investing Activities	**(235,391)**	(160,275)	24,263
Financing Activities			
Borrowing	**1,308,983**	1,037,114	1,449,736
Debt Repayment	**(1,050,253)**	(1,429,144)	(1,343,502)
Increase (Decrease) in Deposits Held	**(145,000)**	365,315	(191,100)
Cash Provided by (used for) Financing Activities	**113,730**	(26,715)	(84,866)
(Decrease) Increase in Cash [1]	**(300,918)**	(13,020)	(327,289)

[1] Cash also includes temporary, short-term (less than 30 days) investments.

Schedule of Revenue

(in thousands of dollars)

	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
Taxes			
Corporation Capital	**373,700**	367,300	357,300
Corporation Income	**322,100**	257,700	249,800
Fuel	**365,400**	363,100	363,100
Individual Income	**1,361,900**	1,327,000	1,292,200
Sales	**1,019,000**	991,700	1,016,700
Tobacco	**169,000**	182,000	184,200
Other	**84,100**	82,600	80,600
Taxes	**3,695,200**	3,571,400	3,543,900
Non-Renewable Resources			
Natural Gas	**191,400**	212,300	138,400
Oil	**656,300**	901,200	400,800
Potash	**293,000**	280,600	125,200
Other	**51,400**	49,600	43,000
Non-Renewable Resources	**1,192,100**	1,443,700	707,400
Transfers from Crown Entities			
Crown Investments Corporation of Saskatchewan	**175,000**	268,000	250,000
Saskatchewan Liquor and Gaming Authority	**330,700**	348,000	365,400
Other Enterprises and Funds	**40,300**	48,400	48,700
Transfers from Crown Entities	**546,000**	664,400	664,100
Other Revenue			
Fines, Forfeits and Penalties	**13,100**	10,900	11,700
Interest, Premium, Discount and Exchange	**45,900**	53,100	47,600
Motor Vehicle Fees	**125,700**	121,000	127,100
Other Licences and Permits	**46,100**	54,500	44,800
Sales, Services and Service Fees	**83,400**	83,200	84,500
Transfers from Other Governments	**16,600**	16,600	15,700
Other	**16,000**	29,700	18,000
Other Revenue	**346,800**	369,000	349,400
Own-Source Revenue	**5,780,100**	6,048,500	5,264,800
Transfers from the Government of Canada			
Canada Health Transfer	**551,900**	453,100	419,400
Canada Social Transfer	**299,700**	263,500	259,300
Health Reform Transfer	**108,500**	46,900	46,700
Equalization Payments	**82,000**	581,600	442,500
Other	**184,600**	320,300	157,800
Transfers from the Government of Canada	**1,226,700**	1,665,400	1,325,700
Revenue	**7,006,800**	7,713,900	6,590,500

Schedule of Expense

(in thousands of dollars)

	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
Executive Branch of Government			
Agriculture and Food	264,353	404,792	263,422
Community Resources and Employment	637,510	602,766	602,766
Corrections and Public Safety	123,196	119,883	118,887
Culture, Youth and Recreation	57,206	57,875	42,161
Environment	172,036	137,697	161,671
Executive Council	8,303	7,733	7,362
Finance	39,914	37,110	37,393
- Public Service Pensions and Benefits [1]	213,874	208,660	204,263
First Nations and Metis Relations	42,502	45,861	45,861
Government Relations	161,488	147,302	149,247
Health	2,892,799	2,778,928	2,700,416
Highways and Transportation	260,353	259,805	252,285
Industry and Resources	62,385	72,273	55,764
Information Technology Office	4,587	4,324	2,609
Justice [3]	211,932	202,592	199,907
Labour	14,770	14,201	14,201
Learning	1,171,497	1,165,665	1,097,140
- Teachers' Pensions and Benefits	155,174	133,148	119,123
Northern Affairs	5,487	5,280	5,232
Property Management	11,036	- - -	- - -
Public Service Commission	8,761	8,351	8,351
Rural Development	6,626	6,357	6,357
Saskatchewan Property Management Corporation	- - -	24,278	16,808
Saskatchewan Research Council	8,190	7,779	7,779
Legislative Branch of Government			
Chief Electoral Officer	791	814	761
Children's Advocate	1,206	1,150	1,150
Conflict of Interest Commissioner	122	122	122
Information and Privacy Commissioner	488	387	387
Legislative Assembly	19,539	18,583	18,772
Ombudsman	1,666	1,581	1,581
Provincial Auditor	5,940	5,755	5,755
Operating Expense	6,563,731	6,481,052	6,147,533
Debt Servicing	588,000	590,000	614,000
Expense	7,151,731	7,071,052	6,761,533

[1] Includes public service pension expenses related to all branches of government (executive, legislative and judicial)

[2] 2004-05 includes $13.0M provided by Further Estimates

[3] Includes expenses for the judicial branch of government

Schedule of Operating Expense by Classification

(in thousands of dollars)

	Estimated 2005-06	Percentage of Total	Forecast 2004-05	Percentage of Total	Estimated 2004-05
Government Delivered Programs					
Salaries	577,029	8.8	531,994	8.2	526,449
Supplier and Other Payments	417,244	6.4	425,189	6.6	418,899
Pensions and Benefits	212,700	3.2	203,627	3.1	199,242
Amortization	132,134	2.0	106,248	1.6	104,263
Government Delivered Programs	1,339,107	20.4	1,267,058	19.5	1,248,853
Transfers					
Transfers for Public Services					
- Operating	3,952,081	60.2	3,808,616	58.8	3,754,557
- Pensions and Benefits	153,831	2.4	131,730	2.0	117,705
- Capital	132,579	2.0	250,473	3.9	139,530
Transfers for Public Services	4,238,491	64.6	4,190,819	64.7	4,011,792
Transfers to Individuals	986,133	15.0	1,023,175	15.8	886,888
Transfers	5,224,624	79.6	5,213,994	80.5	4,898,680
Operating Expense	6,563,731	100.0	6,481,052	100.0	6,147,533

Effective April 1, 2005, the Saskatchewan Property Management Corporation (SPMC) is disestablished and responsibility for its activities are transferred to the Department of Property Management. For 2004-05, the General Revenue Fund grant to SPMC was classified as a transfer payment and SPMC's charges to departments for accommodation and services were classified as supplier and other payments. For 2005-06 these similar expenses are classified as salaries, supplier and other payments and amortization.

Schedule of 2005-06 Department Operating Expense by Classification

(in thousands of dollars)

Vote	Government Delivered Programs				Transfers				Expense Recovery		
					Transfers for Public Service						
	Salaries	Supplier and Other Payments	Pensions/ Benefits	Amortization	Operating	Pensions/ Benefits	Capital	Transfers to Individuals	Internal Recoveries	External Recoveries	Expense
Executive Branch of Government											
Agriculture and Food	22,119	14,611	---	175	41,467	---	---	186,131	(150)	---	264,353
Community Resources and Employment	99,244	40,265	---	1,334	54,630	---	---	442,037	---	---	637,510
Corrections and Public Safety	86,510	29,863	---	141	5,106	---	---	1,576	---	---	123,196
Culture, Youth and Recreation	6,028	13,126	---	20	38,032	---	---	---	---	---	57,206
Environment	54,666	88,744	---	4,085	21,690	---	2,851	---	---	---	172,036
Executive Council	6,025	2,274	---	4	---	---	---	---	---	---	8,303
Finance [1]	21,381	17,770	212,700	1,937	---	---	---	---	---	---	253,788
First Nations and Metis Relations	2,315	1,165	---	---	28,780	---	---	10,242	---	---	42,502
Government Relations	10,161	7,287	---	3	102,039	---	41,998	---	---	---	161,488
Health	36,251	41,894	---	757	2,550,231	---	56,700	206,966	---	---	2,892,799
Highways and Transportation	55,053	115,870	---	94,430	---	---	---	---	---	(5,000)	260,353
Industry and Resources	18,721	11,656	---	4,622	27,335	---	---	51	---	---	62,385
Information Technology Office	6,021	9,152	---	---	---	---	---	---	(10,586)	---	4,587
Justice [2]	57,151	36,334	---	480	103,497	---	---	15,996	(1,526)	---	211,932
Labour	10,750	3,994	---	26	---	---	---	---	---	---	14,770
Learning	27,193	23,623	---	3,503	967,120	153,831	31,030	120,371	---	---	1,326,671
Northern Affairs	2,419	1,178	---	7	600	---	---	1,283	---	---	5,487
Property Management	37,813	157,904	---	30,149	---	---	---	---	(152,726)	(62,104)	11,036
Public Service Commission	6,619	2,001	---	141	---	---	---	---	---	---	8,761
Rural Development	2,365	1,066	---	---	1,715	---	---	1,480	---	---	6,626
Saskatchewan Research Council	---	---	---	---	8,190	---	---	---	---	---	8,190
Legislative Branch of Government											
Chief Electoral Officer	435	356	---	---	---	---	---	---	---	---	791
Children's Advocate	892	314	---	---	---	---	---	---	---	---	1,206
Conflict of Interest Commissioner	70	52	---	---	---	---	---	---	---	---	122
Information and Privacy Commissioner	277	211	---	---	---	---	---	---	---	---	488
Legislative Assembly	11,187	6,607	---	96	1,649	---	---	---	---	---	19,539
Ombudsman	1,292	374	---	---	---	---	---	---	---	---	1,666
Provincial Auditor	4,053	1,806	---	81	---	---	---	---	---	---	5,940
	587,011	629,497	212,700	141,991	3,952,081	153,831	132,579	986,133	(164,988)	(67,104)	6,563,731
Adjustment for Internal Recoveries	---	(164,988)	---	---	---	---	---	---	164,988	---	---
Adjustment for External Recoveries	(9,982)	(47,265)	---	(9,857)	---	---	---	---	---	67,104	---
Operating Expense	577,029	417,244	212,700	132,134	3,952,081	153,831	132,579	986,133	---	---	6,563,731

[1] Includes public service pension expenses related to all branches of government (executive, legislative and judicial).

[2] Includes expenses for the judicial branch of government.

Schedule of Capital Activities

(in thousands of dollars)

Capital Asset Acquisitions by Activity	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
Agriculture and Food			
General Office Assets	150	200	270
Dairy Laboratory Equipment	- - -	- - -	300
Community Resources and Employment			
General Office Assets	400	255	255
Shelter Supplements - Systems Development	- - -	900	900
Income Support - Call Centres	550	- - -	- - -
Corrections and Public Safety			
General Office Assets	1,015	- - -	- - -
Regina Provincial Correctional Centre	3,893	- - -	- - -
Adult Corrections Facilities	55	55	55
Young Offender Facilities	325	25	25
Environment			
General Office Assets	250	363	363
Parks Infrastructure and Equipment	1,275	850	1,597
Forest Fire Infrastructure and Equipment	19,240	5,385	1,000
Executive Council			
General Office Assets	- - -	- - -	25
Finance			
General Office Assets	1,233	377	33
Central Financial Systems Development	4,000	3,409	3,409
Health			
General Office Assets	175	287	275
Provincial Laboratory Infrastructure and Equipment	1,549	913	- - -
Highways and Transportation			
General Office Assets	1,300	- - -	- - -
Ferry Machinery and Equipment	102	200	100
Highways Machinery and Equipment	7,500	6,650	6,750
Airport Capital	107	- - -	- - -
Highways and Transportation Capital			
Infrastructure Rehabilitation	43,481	39,613	43,093
Highways and Bridges - Infrastructure	78,367	78,004	78,840
Strategic Rural Roads Partnership Program	3,250	6,656	3,632
Industry and Resources			
Geological Core Laboratory	860	50	50
Justice			
General Office Assets	625	170	250
Labour			
General Office Assets	- - -	20	20
Learning			
K-12 Education - Systems Development	- - -	2,255	2,255
Post-Secondary - Systems Development	1,045	3,264	3,264
Legislative Assembly			
General Office Assets	- - -	205	20
Provincial Auditor			
General Office Assets	73	- - -	- - -
Property Management			
Major Capital Assets	23,495	- - -	- - -
Capital Asset Acquisitions	194,315	150,106	146,781

Schedule of Capital Activities

(in thousands of dollars)

Capital Transfer Payments by Activity	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
Environment			
Saskatchewan Watershed Authority - Water Control Structures	**2,851**	3,222	3,222
Government Relations			
Transit Vehicles for the Disabled	**275**	275	275
Rural Revenue Sharing - Roads and Other Infrastructure	**3,450**	3,250	3,250
Canada-Saskatchewan Infrastructure Program	**22,658**	19,458	22,658
Government House Redevelopment	**- - -**	1,250	1,250
Municipal Rural Infrastructure Fund	**9,215**	- - -	- - -
Canada Strategic Infrastructure Fund	**5,900**	4,600	4,600
Urban Development Agreements	**500**	- - -	- - -
Health			
Health Facilities	**36,500**	31,085	22,085
Medical Equipment	**20,200**	49,637	18,000
Highways and Transportation			
Highways Facilities	**- - -**	800	800
Learning			
K-12 Facilities	**26,655**	32,351	26,030
Post-Secondary Facilities	**4,375**	82,675	22,960
Saskatchewan Property Management Corporation			
Government Buildings and Facilities	**- - -**	21,870	14,400
Capital Transfer Payments	**132,579**	250,473	139,530
Capital Activities	**326,894**	400,579	286,311

Schedule of Capital Assets

(in thousands of dollars)

Capital Asset Categories	Forecast March 31, 2005 Net Book Value [1]	Estimated Acquisitions	Estimated Amortization	Estimated Transfers [2]	Estimated March 31, 2006 Net Book Value [1]
Infrastructure	1,379,974	127,743	(88,661)	610	**1,419,666**
Land, Buildings and Improvements	240,709	19,929	(23,808)	335,818	**572,648**
Machinery and Equipment	57,973	22,792	(19,584)	473	**61,654**
Transportation Equipment	11,417	6,851	(1,639)	41,168	**57,797**
Office and Information Technology	41,860	17,000	(8,299)	2,438	**52,999**
Capital Assets	1,731,933	194,315	(141,991) [3]	380,507	**2,164,764**

[1] Net Book Value is the cost of the capital assets less the accumulated amortization

[2] Transfers are capital assets transferred to the General Revenue Fund from Saskatchewan Property Management Corporation upon its dissestablishment on April 1, 2005

[3] This amount includes $9,857K that is charged to external clients and is not budgeted

Schedule of Lending and Investing Activities

(in thousands of dollars)

Receipts	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
Crown Corporations - Loan Repayments			
Agricultural Credit Corporation of Saskatchewan	- - -	9,100	9,191
Information Services Corporation of Saskatchewan	**10,000**	11,900	8,200
Municipal Financing Corporation of Saskatchewan	**5,000**	9,391	9,391
Saskatchewan Crop Insurance Corporation	**33,000**	- - -	12,000
Saskatchewan Power Corporation	**86,312**	149,929	149,929
Saskatchewan Telecommunications Holding Corporation	**35,000**	14,497	14,497
Saskatchewan Water Corporation	**7,618**	764	764
SaskEnergy Incorporated	**126,195**	45,757	30,457
Crown Corporations - Loan Repayments	**303,125**	241,338	234,429
Other - Loan Repayments			
Agriculture and Food	**4,299**	3,173	4,820
Highways and Transportation	**18**	- - -	- - -
Learning	**45,000**	45,000	46,200
Northern Affairs	**1,547**	1,473	1,798
Rural Development	**6,454**	5,640	4,884
Federal/Municipal	**5**	5	10
Other Receipts	**19**	18	18
Other - Loan Repayments	**57,342**	55,309	57,730
Loan Repayments	**360,467**	296,647	292,159
Investment Receipts			
Sinking Fund Contributions from Crown Corporations	**27,422**	24,200	26,583
Agricultural Land and Improvements	**1,500**	1,500	1,500
Redemption of Sinking Funds	**29,867**	125,381	125,973
Investment Receipts	**58,789**	151,081	154,056
Receipts	**419,256**	447,728	446,215

Schedule of Lending and Investing Activities

(in thousands of dollars)

Disbursements	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
Crown Corporations - Loans			
Crown Investments Corporation of Saskatchewan	- - -	- - -	32,800
Education Infrastructure Financing Corporation	- - -	- - -	3,900
Municipal Financing Corporation of Saskatchewan	**5,000**	7,000	10,000
Saskatchewan Crop Insurance Corporation	- - -	40,000	- - -
Saskatchewan Opportunities Corporation	**1,700**	- - -	- - -
Saskatchewan Power Corporation	**236,500**	350,000	101,600
Saskatchewan Telecommunications Holding Corporation	**95,000**	- - -	30,400
Saskatchewan Water Corporation	**13,000**	3,600	8,800
SaskEnergy Incorporated	**137,200**	50,000	68,100
Crown Corporations - Loans	**488,400**	450,600	255,600
Other - Loans			
Highways and Transportation	**800**	880	1,050
Learning	**66,000**	60,500	66,000
Northern Affairs	**2,010**	1,510	2,010
Rural Development	**8,000**	6,000	7,500
Other - Loans	**76,810**	68,890	76,560
Loans	**565,210**	519,490	332,160
Investments			
Contributions to Sinking Funds	**89,037**	88,113	89,392
Agricultural Land and Improvements	**400**	400	400
Investments	**89,437**	88,513	89,792
Disbursements	654,647	608,003	421,952

Schedule of Borrowing Requirements

(in thousands of dollars)

	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
Borrowing for Crown Corporations			
Crown Investments Corporation of Saskatchewan	- - -	- - -	32,800
Education Infrastructure Financing Corporation	- - -	- - -	3,900
Municipal Financing Corporation of Saskatchewan	5,000	7,000	10,000
Saskatchewan Crop Insurance Corporation	- - -	40,000	- - -
Saskatchewan Opportunities Corporation	1,700	- - -	- - -
Saskatchewan Power Corporation	236,500	350,000	101,600
Saskatchewan Telecommunications Holding Corporation	95,000	- - -	30,400
Saskatchewan Water Corporation	13,000	3,600	8,800
SaskEnergy Incorporated	137,200	50,000	68,100
Borrowing for Crown Corporations	488,400	450,600	255,600
Borrowing for Government	820,583	586,514	1,194,136
Borrowing Requirements	1,308,983	1,037,114	1,449,736

Schedule of Debt

as at March 31

(in thousands of dollars)

	Estimated Gross Debt 2006	Estimated Sinking Funds 2006	Estimated Debt 2006	Forecast Debt 2005	Estimated Debt 2005
Crown Corporation Debt					
Crown Investments Corporation of Saskatchewan	---	---	---	---	32,800
Education Infrastructure Financing Corporation	---	---	---	---	3,386
Information Services Corporation of Saskatchewan	38,980	---	**38,980**	48,980	52,680
Investment Saskatchewan Incorporated	20,919	(6,268)	**14,651**	14,988	14,988
Municipal Financing Corporation of Saskatchewan	12,000	(107)	**11,893**	11,947	14,947
Saskatchewan Crop Insurance Corporation	184,000	---	**184,000**	217,000	165,000
Saskatchewan Housing Corporation	83,004	(4,645)	**78,359**	79,178	79,167
Saskatchewan Opportunities Corporation	1,700	---	**1,700**	---	---
Saskatchewan Power Corporation	2,417,537	(176,971)	**2,240,566**	2,118,281	1,892,154
Saskatchewan Property Management Corporation	---	---	---	3,305	3,326
Saskatchewan Telecommunications Holding Corporation	453,574	(44,544)	**409,030**	354,278	386,980
Saskatchewan Water Corporation	65,797	(3,607)	**62,190**	55,578	60,772
SaskEnergy Incorporated	746,934	(31,599)	**715,335**	702,117	735,456
Crown Corporation Debt	4,024,445	(267,741)	**3,756,704**	3,605,652	3,441,656
Government Debt	8,369,130	(787,120)	**7,582,010**	7,579,784	8,285,865
Debt	12,393,575	(1,054,861)	**11,338,714**	11,185,436	11,727,521
Guaranteed Debt	73,221	---	**73,221**	71,655	76,123
Debt Plus Guaranteed Debt	12,466,796	(1,054,861)	**11,411,935**	11,257,091	11,803,644
Crown Corporation Purpose	4,024,965	(267,741)	**3,757,224**	3,606,177	3,446,788
Government Purpose	8,441,831	(787,120)	**7,654,711**	7,650,914	8,356,856
Debt Plus Guaranteed Debt	12,466,796	(1,054,861)	**11,411,935**	11,257,091	11,803,644

Schedule of Guaranteed Debt

as at March 31

(in thousands of dollars)

	Estimated 2006	Forecast 2005	Estimated 2005
Guaranteed Debt for Crown Corporations			
The Power Corporation Act			
Scotiabank	---	---	4,263
Saskatchewan Power Savings Bonds			
Series I to Series VII (matured)	20	25	35
The Saskatchewan Development Fund Act			
Guaranteed Investments	400	400	680
The Saskatchewan Telecommunications Act			
TeleBonds (matured)	100	100	154
Guaranteed Debt for Crown Corporations	520	525	5,132
Other Guaranteed Debt			
The Economic and Co-operative Development Act			
Vanguard Inc	1,250	1,250	---
The Farm Financial Stability Act			
Breeder Associations Loan Guarantees	22,000	20,000	18,901
Feeder Associations Loan Guarantees	14,000	12,000	12,219
Agricultural Income Disaster Assistance Program	8	16	12
Individual Feedlot Loan Guarantees	7,000	4,000	2,500
Feedlot Construction Loan Guarantees	5,000	2,000	2,000
Enhanced Feeder Loan Guarantees	1,000	---	1,500
Feedlot Equity Loan Guarantees	3,000	1,000	1,000
The Housing and Special Care Homes Act			
Senior Citizens' Housing	35	38	38
The Industry and Commerce Development Act			
Saskferco Products Inc	---	---	1,540
The NewGrade Energy Inc. Act			
NewGrade Energy Inc	19,307	30,700	31,230
The Student Assistance and Student Aid Fund Act	101	126	51
Other Guaranteed Debt	72,701	71,130	70,991
Guaranteed Debt	73,221	71,655	76,123

SASKATCHEWAN

General Revenue Fund
Budgetary Appropriation and Expense

Executive Branch of Government

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Summary of Budgetary Appropriation and Expense

(in thousands of dollars)

	Voted 2005-06	Statutory 2005-06	Estimated 2005-06	Forecast 2004-05	Estimated 2004-05
Executive Branch of Government					
Agriculture and Food	264,199	129	**264,328**	404,882	263,882
Community Resources and Employment	637,126	---	**637,126**	602,254	602,254
Corrections and Public Safety	128,343	---	**128,343**	119,823	118,827
Culture, Youth and Recreation	57,186	---	**57,186**	57,855	42,141
Environment	187,067	1,649	**188,716**	141,963	162,380
Executive Council	7,609	690	**8,299**	7,721	7,371
Finance	149,187	107,897	**257,084**	248,699	244,274
First Nations and Metis Relations	42,502	---	**42,502**	45,861	45,861
Government Relations	157,485	4,000	**161,485**	147,299	149,244
Health	2,893,766	---	**2,893,766**	2,779,395	2,700,095 [1]
Highways and Transportation	174,932	---	**174,932**	175,102	169,182
Highways and Transportation Capital	125,098	---	**125,098**	124,273	125,565
Industry and Resources	58,623	---	**58,623**	67,630	51,121
Information Technology Office	4,587	---	**4,587**	4,324	2,609
Justice [2]	203,287	8,790	**212,077**	202,308	199,823
Labour	14,744	---	**14,744**	14,187	14,187
Learning	1,189,796	134,417	**1,324,213**	1,300,955	1,218,405
Northern Affairs	5,480	---	**5,480**	5,273	5,225
Property Management	34,469	---	**34,469**	---	---
Public Service Commission	8,620	---	**8,620**	8,210	8,210
Rural Development	6,626	---	**6,626**	6,357	6,357
Saskatchewan Property Management Corporation	---	---	---	24,278	16,808
Saskatchewan Research Council	8,190	---	**8,190**	7,779	7,779
Legislative Branch of Government					
Chief Electoral Officer	---	791	**791**	814	761
Children's Advocate	1,077	129	**1,206**	1,150	1,150
Conflict of Interest Commissioner	122	---	**122**	122	122
Information and Privacy Commissioner	488	---	**488**	387	387
Legislative Assembly	6,571	12,872	**19,443**	18,673	18,695
Ombudsman	1,538	128	**1,666**	1,581	1,581
Provincial Auditor	5,802	130	**5,932**	5,755	5,755
Operating Appropriation	6,374,520	271,622	**6,646,142**	6,524,910	6,190,051
Servicing Government Debt	---	588,000	**588,000**	590,000	614,000
Budgetary Appropriation	6,374,520	859,622	**7,234,142**	7,114,910	6,804,051
Acquisition of Capital Assets			**(194,315)**	(150,106)	(146,781)
Amortization of Capital Assets (not voted)			**111,904**	106,248	104,263
Budgetary Expense			**7,151,731**	7,071,052	6,761,533

[1] 2004-05 includes $130M provided by Further Estimates

[2] Includes expenses for the judicial branch of government

[3] For 2005-06, the total amortization on capital assets is $141,991K. The presented amount excludes amortization of $9,857K billed to clients outside of the General Revenue Fund that receive services from Government Departments and $20,230K charged to client government departments which is provided for in each department's voted appropriation.

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SASKATCHEWAN

Agriculture and Food

Vote 1

The mandate of the Department is to foster a commercially viable, self-sufficient, and sustainable agriculture and food sector. Working with individuals, businesses, communities, and governments, the Department will assist farmers and ranchers, encourage higher value production and processing and promote sustainable economic development in rural Saskatchewan.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	5,796	5,568
Policy and Planning	5,833	5,481
Research and Technology	13,222	13,608
Development and Technology Transfer	13,664	11,283
Inspection and Regulatory Management	3,516	3,368
Land Management	3,488	3,638
Farm Stability and Adaptation	98,776	101,526
Industry Assistance	3,819	3,142
Financial Programs	4,124	4,744
Crop Insurance	112,090	111,524
Total Appropriation	264,328	263,882
Capital Asset Acquisitions	(150)	(570)
Capital Asset Amortization	175	110
Total Expense	264,353	263,422

FTE Staff Complement

Department	398.5	397.5
Revolving Funds	124.1	124.1
	522.6	521.6

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Agriculture and Food

Vote 1 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Central Management and Services (AG01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, communications and other operational services that include head office accommodations required for the delivery of the Department's mandate. It also provides human resource services to the Information Technology Office on a cost recovery basis.

Allocations

Executive Management	670	570
Central Services	1,383	1,138
Accommodation Services	3,743 [1]	3,860

Classification by Type	2005-06	2004-05
Salaries	1,749	1,362
Supplier and Other Payments	4,047	3,936
Capital Asset Acquisitions	150	270
Recovery - Internal	(150)	- - -
	5,796	5,568

Policy and Planning (AG05)

Provides direction and leadership in the analysis, development, design and communication of agricultural policies and programs which include issues related to marketing, trade, farm income stabilization, and land and environment policy. It also supports strategic planning, implementation, and program delivery through agricultural statistics, information management and technology.

Classification by Type	2005-06	2004-05
Salaries	2,990	2,861
Supplier and Other Payments	2,843	2,620
	5,833	5,481

Research and Technology (AG06)

Supports research into the development of new agricultural technology and facilitates diversification and value-added opportunities in the agri-food industry.

Allocations

Project Coordination	809	1,195
Research Programming	12,413	12,413

Classification by Type	2005-06	2004-05
Salaries	645	931
Supplier and Other Payments	164	264
Transfers for Public Services	12,413	12,413
	13,222	13,608

[1] For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This charge does not change the overall cost to government as explained in the Introduction to the Estimates.

Agriculture and Food

Vote 1 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Development and Technology Transfer (AG07)

Promotes the development, expansion and diversification of the agriculture production and manufacturing industry by providing production, processing, business and adaptation support, the demonstration of new technologies, and community, regional and institutional development.

Classification by Type	2005-06	2004-05		
Salaries	9,618	8,549		
Supplier and Other Payments	4,046	2,434		
Capital Asset Acquisitions	- - -	300		
			13,664	11,283

Inspection and Regulatory Management (AG12)

Assists agriculture industry development by providing livestock, game farm, irrigation engineering and pesticide services. It also provides livestock disease monitoring and environmental assessment for intensive livestock operations.

Allocations				
Program Operations			3,387	2,887
Livestock Services Revolving Fund - Subsidy			- - -	- - -
- Net Expense (Recovery) (Statutory)			129	481
Classification by Type	2005-06	2004-05		
Salaries	1,977	1,977		
Supplier and Other Payments	1,539	1,391		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $3,387K.			**3,516**	3,368

Land Management (AG04)

Manages agricultural Crown land through leasing and sales programs and through the Saskatchewan Community Pastures Program, while promoting integrated land use and a sustainable land resource.

Allocations				
Land Management Services			2,788	2,938
Losses on Sale of Land			200	200
Land Revenue Bad Debt Allowances			500	500
Pastures Revolving Fund - Subsidy			- - -	- - -
- Net Expense (Recovery) (Statutory)			- - -	- - -
Classification by Type	2005-06	2004-05		
Salaries	2,036	2,036		
Supplier and Other Payments	952	1,102		
Transfers to Individuals	500	500		
			3,488	3,638

Agriculture and Food

Vote 1 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Farm Stability and Adaptation (AG08)		
Provides contributions to programs that stabilize farm income and support adaptation of the agriculture industry.		
Allocations		
Agricultural Policy Framework Initiatives	- - -	2,750
Canadian Agricultural Income Stabilization Program	98,776	98,776
Classification by Type	2005-06	2004-05
Transfers to Individuals	98,776	101,526
	98,776	101,526
Industry Assistance (AG03)		
Provides financial assistance and compensation programs to support development, expansion and diversification of the agriculture industry.		
Classification by Type	2005-06	2004-05
Transfers for Public Services	3,819	3,142
	3,819	3,142
Financial Programs (AG09)		
Supports the development and sustainability of agricultural operations through the delivery of guarantee, lending and rebate programs. It also administers and collects the outstanding loan and investment portfolios and guarantees of the Agricultural Credit Corporation of Saskatchewan (ACS) and the Agri-Food Equity Fund.		
Classification by Type	2005-06	2004-05
Salaries	3,104	3,616
Supplier and Other Payments	1,020	1,128
	4,124	4,744

Agriculture and Food

Vote 1 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Crop Insurance (AG10)		
The Saskatchewan Crop Insurance Corporation administers insurance programs which protect grain and livestock producers from production failures due to natural hazards. It also delivers programs which compensate producers for crop damage caused by big game and migratory waterfowl.		
Allocations		
Program Delivery	25,235	25,500
Crop Insurance Program Premiums	77,955	80,224
Crop Insurance - Interest Subsidy	8,900	5,800

Classification by Type	2005-06	2004-05
Transfers for Public Services	25,235	25,500
Transfers to Individuals	86,855	86,024
	112,090	111,524

Amortization of Capital Assets		
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.		
Categories of Amortization		
Land, Buildings and Improvements	84	54
Machinery and Equipment	19	19
Transportation Equipment	2	2
Office and Information Technology	70	35

Classification by Type	2005-06	2004-05
Amortization	175	110
Amortization is a non-voted, non-cash expense and is presented for information purposes only.	**175**	110

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SASKATCHEWAN

Community Resources and Employment

Vote 36

The mandate of the Department is to work with citizens to help them build better lives for themselves through economic independence, strong families, inclusive communities, and active involvement in Saskatchewan's labour force and economy. Department programs support employment, child development, better housing for low and moderate income people and independent living for seniors and people with disabilities. The Department also offers programs that ensure basic standards of income and child well-being are maintained.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	**27,955**	25,702
Community Inclusion	**80,806**	78,110
Child and Family Services	**66,524**	64,565
Early Childhood Development	**3,574**	3,574
Child Care	**24,792**	23,464
Employment Support and Income Assistance	**339,796**	314,615
Office of Disability Issues	**227**	225
Supporting Families and Building Economic Independence	**71,344**	69,117
Housing	**22,108**	22,882
Total Appropriation	**637,126**	602,254
Capital Asset Acquisitions	**(950)**	(1,155)
Capital Asset Amortization	**1,334**	1,667
Total Expense	**637,510**	602,766

FTE Staff Complement

Department	**2,131.3**	2,095.5
	2,131.3	2,095.5

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services (RE01)		
Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, policy and planning, communications and other operational services that include head office and program-based accommodations required for the delivery of the Department's mandate.		
Allocations		
Executive Management	1,350	1,310
Central Services	7,832	7,743
Accommodation Services	18,773 [1]	16,649

Classification by Type	2005-06	2004-05
Salaries	5,693	5,539
Supplier and Other Payments	21,862	19,908
Capital Asset Acquisitions	400	255

	27,955	25,702

Community Inclusion (RE06)		
Provides individualized funding and delivers support services to persons with disabilities, their families and community-based organizations through case management, financial support, assistance to agencies and families in program planning for children and adults with disabilities, coordination of community resources, short and long-term residential care, vocational day programs and operation of Valley View Centre.		
Allocations		
Payments for Community Living	56,025	53,000
Community Living - Program Delivery	23,921	24,570
Supports for Cognitive Disabilities	860	540

Classification by Type	2005-06	2004-05
Salaries	21,306	21,755
Supplier and Other Payments	2,615	2,815
Transfers to Individuals	56,885	53,540

	80,806	78,110

[1] For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This charge does not change the overall cost to government as explained in the Introduction to the Estimates.

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Child and Family Services (RE04)		
Protects children from abuse and neglect, supports families and communities in caring for children, assists people facing family violence, provides adoption services and services for at-risk youth.		
Allocations		
Child and Family Community Services	43,551	41,953
Child and Family Community-Based Organization Services	19,159	18,917
Child and Family Services Administration	3,814	3,695

Classification by Type	2005-06	2004-05
Salaries	2,655	2,292
Supplier and Other Payments	1,159	1,403
Transfers for Public Services	19,159	18,917
Transfers to Individuals	43,551	41,953
	66,524	64,565

Early Childhood Development (RE10)

Provides enriched child care and early intervention programs to high-risk children and their families under the integrated Early Childhood Development strategy.

Classification by Type	2005-06	2004-05
Transfers for Public Services	3,574	3,574
	3,574	3,574

Child Care (RE07)

Provides subsidies to assist low-income families with child care fees and provides funding to licensed centres and homes to assist with start-up and operational costs. It also monitors licensed child care centres and family child care homes.

Allocations		
Child Care Facilities	11,082	10,132
Child Care Parent Subsidies	11,605	11,255
Child Care Administration	2,105	2,077

Classification by Type	2005-06	2004-05
Salaries	1,916	1,888
Supplier and Other Payments	189	189
Transfers for Public Services	11,082	10,132
Transfers to Individuals	11,605	11,255
	24,792	23,464

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

Employment Support and Income Assistance (RE03)

Provides financial assistance and a range of programs that focus on increasing opportunities for employability and self-sufficiency for individuals with an identified need. This includes training benefits in approved skills training programs, work experience opportunities with a variety of employers and sustaining supports to individuals in order that they remain employed. It also provides financial assistance to individuals and families in transition to employment and to persons who are unable to meet their basic needs from their own resources. Benefits are also available to low-income seniors, to families to ensure children's basic needs are met and to community-based organizations that support employment development.

	Estimated 2005-06	Estimated 2004-05
Allocations		
Saskatchewan Assistance Plan	209,268	226,169
Saskatchewan Income Plan - Senior Citizens' Benefits	8,900	8,800
Transitional Employment Allowance	30,000	9,000
Saskatchewan Child Benefit	7,950	13,200
Saskatchewan Employment Supplement	18,570	19,100
Provincial Training Allowances	3,000	3,000
Skills Training Benefits	9,093	9,393
Income Security Administration	2,810	2,779
Employment Programs	10,532	10,496
Early Learning and Child Care	21,696	- - -
Client and Community Support	10,283	10,074
Shelter Supplements	7,694	2,604

Classification by Type	2005-06	2004-05
Salaries	2,091	2,060
Supplier and Other Payments	719	719
Capital Asset Acquisitions	- - -	900
Transfers for Public Services	20,815	20,570
Transfers to Individuals	316,171	290,366
	339,796	314,615

Office of Disability Issues (RE09)

Provides provincial policy, research and coordination on the development and impact of programs and services for persons with disabilities.

Classification by Type	2005-06	2004-05
Salaries	127	125
Supplier and Other Payments	100	100
	227	225

Community Resources and Employment

Vote 36 - Continued

(in thousands of dollars)

Supporting Families and Building Economic Independence (RE05)

Delivers a range of programs and supporting services that assist people to increase their employability and become financially independent through a provincial network of offices in partnership with community-based organizations and Aboriginal authorities. It also delivers child, family and youth services including counseling and intervention.

	Estimated 2005-06	Estimated 2004-05
Allocations		
Program Delivery	64,730	62,733
Income Support - Call Centres	6,614	6,384

Classification by Type	2005-06	2004-05
Salaries	59,134	56,471
Supplier and Other Payments	11,660	12,646
Capital Asset Acquisitions	550	- - -
	71,344	69,117

Housing (RE12)

Develops and delivers programs that build and maintain independence and self-sufficiency by providing housing and housing services for families, seniors and others who could not otherwise afford adequate, safe, secure shelter.

Allocations		
Housing Operations	8,283	8,057
Saskatchewan Housing Corporation	13,825	14,825

Classification by Type	2005-06	2004-05
Salaries	6,322	6,096
Supplier and Other Payments	1,961	1,961
Transfers to Individuals	13,825	14,825
	22,108	22,882

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization		
Land, Buildings and Improvements	491	865
Machinery and Equipment	65	62
Office and Information Technology	778	740

Classification by Type	2005-06	2004-05
Amortization	1,334	1,667
Amortization is a non-voted, non-cash expense and is presented for information purposes only.	**1,334**	1,667

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SASKATCHEWAN

Corrections and Public Safety

Vote 73

The mandate of the Department is to promote safe communities by delivering effective programs for individuals in conflict with the law, through emergency planning and communication, through monitoring of building standards, the delivery of fire prevention and disaster assistance programs and through licensing and inspection services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	12,841	9,378
Adult Corrections	65,450	63,435
Young Offender Programs	40,836	40,090
Public Safety	5,323	5,924
Regina Provincial Correctional Centre	3,893	- - -
Total Appropriation	128,343	118,827
Capital Asset Acquisitions	(5,288)	(80)
Capital Asset Amortization	141	140
Total Expense	123,196	118,887

FTE Staff Complement

Department	1,679.7	1,673.9
Revolving Fund	4.0	2.0
	1,683.7	1,675.9

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Corrections and Public Safety

Vote 73 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services (CP01)		
Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, policy and planning, communications and other operational services that include head office and program-based accommodations required for the delivery of the Department's mandate. It also provides for major capital improvements.		
Allocations		
Executive Management	667	515
Central Services	3,108	2,146
Accommodation Services	9,066 [1]	6,717

Classification by Type	2005-06	2004-05
Salaries	1,573	879
Supplier and Other Payments	10,253	8,499
Capital Asset Acquisitions	1,015	- - -
	12,841	9,378

Adult Corrections (CP04)		
Operates correctional programs for adult offenders, provides community and institutionally-based intervention services and administers alternative to incarceration programs. It also operates commercial industries within the correctional centres to assist in the rehabilitation and training process.		
Allocations		
Adult Corrections Facilities	52,741	51,185
Community Training Residences	2,090	2,053
Community Operations	9,051	8,864
Program Support	1,528	1,318
Correctional Facilities Industries Revolving Fund - Subsidy	40	77
- Net Expense (Recovery) (Statutory)	- - -	(62)

Classification by Type	2005-06	2004-05
Salaries	52,687	50,919
Supplier and Other Payments	12,708	12,461
Capital Asset Acquisitions	55	55
	65,450	63,435

[1] For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This charge does not change the overall cost to government as explained in the Introduction to the Estimates.

Corrections and Public Safety

Vote 73 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Young Offender Programs (CP07)		
Delivers a wide range of programs for youth in conflict with the law including alternative measures, community service and restitution, probation and intensive supervision and case management, and open and secure custody.		
Allocations		
Young Offender Facilities	24,575	24,268
Community and Alternative Measures	5,852	5,712
Program Support	1,448	1,436
Regional Services	8,961	8,674

Classification by Type	2005-06	2004-05
Salaries	28,726	27,885
Supplier and Other Payments	5,933	6,468
Capital Asset Acquisitions	325	25
Transfers for Public Services	4,826	4,454
Transfers to Individuals	1,026	1,258
	40,836	40,090

Public Safety (CP06)		
Develops and enforces safety standards for boilers, pressure vessels, elevators, amusement rides and building construction. It provides coordination services to municipalities for firefighter training, fire prevention programs, emergency preparedness and Sask911. It also provides payments for disaster assistance.		
Allocations		
Protection and Emergency Services	2,341	2,057
Licensing and Inspections	2,152	2,087
Provincial Disaster Assistance Program	550	1,500
Joint Emergency Preparedness Program	280	280

Classification by Type	2005-06	2004-05
Salaries	3,524	3,199
Supplier and Other Payments	969	945
Transfers for Public Services	280	280
Transfers to Individuals	550	1,500
	5,323	5,924

Regina Provincial Correctional Centre (CP03)		
Provides for replacement of the 1913 section of the Regina Provincial Correctional Centre.		

Classification by Type	2005-06	2004-05
Capital Asset Acquisitions	3,893	- - -
	3,893 [1]	- - -

[1] This amount provides for the 2005-06 portion of the government's commitment to the capital project.

	Estimated 2005-06	Estimated 2004-05
Amortization of Capital Assets		
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.		
Categories of Amortization		
Land, Buildings and Improvements	38	31
Machinery and Equipment	42	40
Office and Information Technology	61	69

Classification by Type	2005-06	2004-05	
Amortization	141	140	
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			**141** 140

SASKATCHEWAN

Culture, Youth and Recreation

Vote 27

The mandate of the Department is to support and celebrate Saskatchewan as a great place to live and work. The Department is dedicated to ensuring that Saskatchewan people, especially our young people, reach their fullest potential. By working collaboratively with diverse groups and communities, the Department enhances the province's cultural, artistic, recreational and social life. It also recognizes accomplishment and promotes excellence in the arts, culture, heritage and sport.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	**6,851**	4,239
Culture	**25,049**	11,370
Recreation	**780**	690
Policy and Youth	**3,275**	3,125
Community Initiatives Fund	**5,800**	7,786
Heritage	**10,294**	9,746
Saskatchewan Communications Network	**5,137**	5,185
Total Appropriation	**57,186**	42,141
Capital Asset Acquisitions	**- - -**	- - -
Capital Asset Amortization	**20**	20
Total Expense	**57,206**	42,161

FTE Staff Complement

Department	**87.5**	79.5
	87.5	79.5

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Culture, Youth and Recreation

Vote 27 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services (CR01)		
Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, communications and other operational services that include head office and program-based accommodations required for the delivery of the Department's mandate.		
Allocations		
Executive Management	653	663
Central Services	929	743
Accommodation Services	5,269 [1]	2,833
Classification by Type	2005-06	2004-05
Salaries	1,007	1,014
Supplier and Other Payments	5,844	3,225
	6,851	4,239
Culture (CR03)		
Provides policy, advisory and other services to Government on culture issues in consultation with cultural community stakeholders and provides financial assistance to support the development of the arts and cultural industries. It coordinates cultural policy development for government and provides stewardship and accountability of the public investment in arts and culture. It also provides program evaluation support to the Department and promotes the celebration of Saskatchewan's 2005 centennial.		
Allocations		
Culture Operations Support	711	511
Centennial 2005 Office	8,529	250
Saskatchewan Arts Board	5,284	4,784
SaskFILM	900	900
Film Employment Tax Credit	8,900	4,200
Cultural Industries Development	300	300
Saskatchewan Centre of the Arts	425	425
Classification by Type	2005-06	2004-05
Salaries	1,150	528
Supplier and Other Payments	5,851	233
Transfers for Public Services	18,048	10,609
	25,049	11,370

[1] For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This charge does not change the overall cost to government as explained in the Introduction to the Estimates.

Culture, Youth and Recreation

Vote 27 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Recreation (CR09)

Provides leadership, advisory and consultative expertise to the sport and recreation sector in the province. It provides financial assistance to support the development of sport and recreation. It also coordinates sport policy development for the lottery system.

Classification by Type	2005-06	2004-05		
Salaries	348	336		
Supplier and Other Payments	432	354		
			780	690

Policy and Youth (CR05)

Provides stewardship and accountability of the public investments made through the lottery system and the Community Initiatives Fund. It provides policy advice on strategic issues confronting the core delivery system for sport, culture, recreation, voluntary sector and youth programs in Saskatchewan. It also develops and implements policies and programs to involve youth in government decision-making and stimulates the creation of quality, career-relevant employment opportunities for Saskatchewan youth.

Allocations				
Youth Services			335	249
Youth Employment			2,419	2,419
Lottery and Community Initiatives Stewardship			346	357
Premier's Voluntary Sector Initiative			175	100
Classification by Type	2005-06	2004-05		
Salaries	1,259	1,175		
Supplier and Other Payments	211	158		
Transfers for Public Services	1,805	1,792		
			3,275	3,125

Community Initiatives Fund (CR06)

Provides for payments to the Community Initiatives Fund based on a share of net profits of the Saskatchewan Gaming Corporation.

Classification by Type	2005-06	2004-05		
Transfers for Public Services	5,800	7,786		
			5,800	7,786

Culture, Youth and Recreation

Vote 27 - Continued

(in thousands of dollars)

Heritage (CR07)

Provides policy, advisory and other services for the protection, preservation and ongoing accessibility of heritage resources. It provides for the operation of the Royal Saskatchewan Museum and financial assistance in support of heritage institutions, museums with a provincial focus, and the Saskatchewan Science Centre.

	Estimated 2005-06	Estimated 2004-05
Allocations		
Heritage Operations Support	1,319	1,199
Royal Saskatchewan Museum	1,733	1,715
Western Development Museum	2,820	2,415
Wanuskewin Heritage Park	500	500
Saskatchewan Science Centre	550	550
Saskatchewan Archives Board	3,372	3,367

Classification by Type	2005-06	2004-05
Salaries	2,264	2,104
Supplier and Other Payments	788	810
Transfers for Public Services	7,242	6,832
	10,294	9,746

Saskatchewan Communications Network (CR08)

Supports access to televised educational and cultural programs to meet the needs of Saskatchewan people through satellite technology, and supports the Saskatchewan and regional film and video industry. It encourages the development of Saskatchewan, regional and Aboriginal content in Saskatchewan Communications Network broadcasting. It provides satellite broadcast infrastructure and technical support services to the Department of Learning for distance education. It also provides technical support and infrastructure for CommunityNet and satellite distribution services for the Saskatchewan Legislative Network.

Classification by Type	2005-06	2004-05
Transfers for Public Services	5,137	5,185
	5,137	5,185

Culture, Youth and Recreation

Vote 27 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Amortization of Capital Assets		
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.		
Categories of Amortization		
Land, Buildings and Improvements	13	13
Machinery and Equipment	3	3
Office and Information Technology	4	4

Classification by Type	2005-06	2004-05
Amortization	20	20
Amortization is a non-voted, non-cash expense and is presented for information purposes only	**20**	20

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SASKATCHEWAN

Environment

Vote 26

The mandate of the Department is to protect and manage Saskatchewan's environment and natural resources so as to maintain a high level of environmental quality, ensure sustainable development, and provide economic and social benefits for present and future generations.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	**18,781**	18,848
Environmental Protection and Water Management	**23,728**	23,274
Forest Services	**13,725**	13,569
Fire Management and Forest Protection	**89,045**	65,742
Resource Stewardship	**7,371**	6,720
Parks	**13,661**	13,104
Fish and Wildlife Development Fund	**3,702**	3,702
Compliance and Field Services	**13,367**	13,247
Planning and Risk Analysis	**5,336**	4,174
Total Appropriation	**188,716**	162,380
Capital Asset Acquisitions	**(20,765)**	(2,960)
Capital Asset Amortization	**4,085**	2,251
Total Expense	**172,036**	161,671

FTE Staff Complement

Department	**1,054.9**	1,045.9
Revolving Funds	**220.0**	220.0
Fish and Wildlife Development Fund	**17.9**	17.9
	1,292.8	1,283.8

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Environment

Vote 26 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Central Management and Services (ER01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, communications and other operational services that include accommodations required for the delivery of the Department's mandate.

Allocations		
Executive Management	1,301	1,394
Central Services	11,201	11,538
Accommodation Services	6,279 [1]	5,916

Classification by Type	2005-06	2004-05
Salaries	7,990	8,208
Supplier and Other Payments	10,541	10,277
Capital Asset Acquisitions	250	363
	18,781	18,848

Environmental Protection and Water Management (ER11)

Provides environmental protection and upholds environmental standards by monitoring compliance with environmental standards and regulations in various sectors concerning air and water quality, rehabilitation of polluted or disturbed lands, waste management, mining and milling operations and hazardous chemical and waste dangerous goods protection. It supports the Saskatchewan Watershed Authority mandate to manage water supply and protect water quality. It also provides funding for the operation of the Beverage Container Collection and Recycling System which is a province-wide system of depots that collects designated non-refillable beverage containers.

Allocations		
Air and Land	3,909	3,588
Drinking Water Quality Section	3,006	2,963
Beverage Container Collection and Recycling System	10,648	10,605
Saskatchewan Watershed Authority - Operations	419	395
Saskatchewan Watershed Authority - Water Control	1,064	790
Saskatchewan Watershed Authority - Water Control Capital	2,851	3,222
Saskatchewan Watershed Authority - Water Quality	1,831	1,711

Classification by Type	2005-06	2004-05
Salaries	5,334	5,217
Supplier and Other Payments	1,501	1,254
Transfers for Public Services	14,042	13,581
Transfers for Public Services - Capital	2,851	3,222
	23,728	23,274

[1] For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This charge does not change the overall cost to government as explained in the Introduction to the Estimates.

	Estimated 2005-06	Estimated 2004-05

Forest Services (ER09)

Develops and administers policies and programs to implement an ecosystem-based approach to managing forests. It also promotes environmental sustainability of the forest industry and mitigates the effect of natural disturbances that could affect the use of or access to forest resources.

Allocations		
Forest Programs	8,042	7,871
Reforestation	3,617	3,592
Insect and Disease Control	2,066	2,106

Classification by Type	2005-06	2004-05
Salaries	4,432	4,335
Supplier and Other Payments	9,293	9,234
	13,725	13,569

Fire Management and Forest Protection (ER10)

Plans and delivers forest fire detection, pre-suppression and suppression programs and conducts public awareness and education programs. It also maintains meteorological and communications services and provides for recoverable costs incurred while assisting other jurisdictions with fire suppression.

Allocations		
Forest Fire Operations	68,405	63,342
Recoverable Fire Suppression Operations	1,400	1,400
Forest Fire Capital	19,240	1,000

Classification by Type	2005-06	2004-05
Salaries	17,482	15,453
Supplier and Other Payments	52,323	49,289
Capital Asset Acquisitions	19,240	1,000
	89,045	65,742

Environment

Vote 26 - Continued

(in thousands of dollars)

Resource Stewardship (ER15)

Develops, manages and evaluates plans for renewable resource allocation and ecosystem management programs in Saskatchewan. It integrates resource allocation and ecosystem management programs with priorities aimed at ensuring environmental protection and sustainable economic development. It also maintains sustainable supplies of fish and wildlife, biological diversity and healthy ecosystems for the recreational, social and economic benefit of Saskatchewan people.

Classification by Type	2005-06	2004-05
Salaries	4,355	4,173
Supplier and Other Payments	3,016	2,547

	Estimated 2005-06	Estimated 2004-05
	7,371	6,720

Parks (ER04)

Develops, manages, delivers and evaluates plans, policies and programs for quality recreational and economic opportunities for park visitors. It also provides maintenance and construction of Department facilities, technical support to the regional parks system and assistance for the operation of urban parks.

Allocations		
Provincial Park Programs	3,388	2,999
Parks Capital	1,275	1,584
Meewasin Valley Authority (Statutory)	740	740
Meewasin Valley Authority Supplementary	74	74
Wakamow Valley Authority (Statutory)	127	127
Wakamow Valley Authority Supplementary	12	12
Wascana Centre Authority (Statutory)	782	782
Wascana Centre Authority Supplementary	78	78
Wascana Centre Authority Maintenance	1,840	1,840
Swift Current Chinook Parkway	86	86
Prince Albert Pehanon Parkway	132	66
Commercial Revolving Fund - Subsidy	5,127	4,716
- Net Expense (Recovery) (Statutory)	- - -	- - -

Classification by Type	2005-06	2004-05
Salaries	1,837	1,753
Supplier and Other Payments	6,603	5,887
Capital Asset Acquisitions	1,275	1,584
Transfers for Public Services	3,946	3,880

This subvote includes "Statutory" amounts. The amount "To Be Voted" is $12,012K

	13,661	13,104

Fish and Wildlife Development Fund (ER07)

Revenue for the Fund is received through a portion of the hunting, trapping, and angling licenses sold in the province. Funds are used to secure ecologically important fish and wildlife habitat to improve fish and wildlife resources and to promote resource education and endangered species programming.

	Estimated 2005-06	Estimated 2004-05
Allocations		
Fish Development	1,847	1,847
Wildlife Development	1,855	1,855

Classification by Type	2005-06	2004-05
Transfers for Public Services	3,702	3,702
	3,702	3,702

Compliance and Field Services (ER08)

Develops and delivers province-wide compliance and enforcement programs, based on the Department's compliance strategy and risk assessment, which support protection of the environment and management of natural resource utilization. It also maintains a radio communications network, a hazardous spill emergency response unit and an enforcement call centre.

Allocations		
Field Operations	9,830	9,710
Compliance and Enforcement	3,537	3,537
Resource Protection and Development Revolving Fund - Subsidy	- - -	- - -
- Net Expense (Recovery) (Statutory)	- - -	- - -

Classification by Type	2005-06	2004-05
Salaries	9,671	9,462
Supplier and Other Payments	3,696	3,772
Capital Asset Acquisitions	- - -	13
	13,367	13,247

Environment

Vote 26 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Planning and Risk Analysis (ER14)		
Provides leadership and direction in the development of strategic policy, plans and performance evaluation for environmental protection and sustainable economic development and leads the development of risk assessment, integrated environmental monitoring and compliance planning. It develops and coordinates Aboriginal resource management programming. It also manages the government environment impact assessment process to ensure development proposals are planned in an environmentally responsible manner, and that the public have an opportunity to express their environmental concerns and opinions.		
Allocations		
Planning and Evaluation	3,655	3,238
Great Sand Hills Regional Environmental Study	900	- - -
Environmental Assessment	781	936

Classification by Type	2005-06	2004-05
Salaries	3,565	3,243
Supplier and Other Payments	1,771	931
	5,336	4,174

Amortization of Capital Assets		
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.		
Categories of Amortization		
Infrastructure	311	162
Land, Buildings and Improvements	1,004	325
Machinery and Equipment	519	470
Transportation Equipment	1,475	536
Office and Information Technology	776	758

Classification by Type	2005-06	2004-05
Amortization	4,085	2,251
Amortization is a non-voted, non-cash expense and is presented for information purposes only	4,085	2,251

SASKATCHEWAN

Executive Council

Vote 10

The mandate of the Department is to facilitate and communicate decisions of the Executive Council (Cabinet) by providing research, analysis and policy advice to Cabinet and Cabinet committees, coordinating policy development and government communications and managing Cabinet records. It also provides support to the Premier in his roles as Head of Government, Chair of Cabinet and Head of the political party with the mandate to govern.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	3,814	3,383
Premier's Office	476	476
Cabinet Secretariat and Cabinet Planning Unit	1,339	1,339
Communications Coordination and Media Services	1,560	1,063
House Business and Research	420	420
Members of the Executive Council	690	690
Total Appropriation	8,299	7,371
Capital Asset Acquisitions	- - -	(25)
Capital Asset Amortization	4	16
Total Expense	8,303	7,362

FTE Staff Complement

Department	89.0	83.0
	89.0	83.0

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Executive Council

Vote 10 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services (EX01)		
Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, policy and planning and other operational services that include head office accommodations required for the delivery of the Department's mandate.		
Allocations		
Executive Management	1,639	1,405
Central Services	1,196	1,196
Accommodation Services	979 [1]	782

Classification by Type	2005-06	2004-05
Salaries	2,098	1,864
Supplier and Other Payments	1,716	1,494
Capital Asset Acquisitions	- - -	25
	3,814	3,383

Premier's Office (EX07)

Provides administrative support to the Premier and Members of the Executive Council.

Classification by Type	2005-06	2004-05
Salaries	330	330
Supplier and Other Payments	146	146
	476	476

Cabinet Secretariat and Cabinet Planning Unit (EX04)

Maintains procedures for Cabinet to make policy decisions and monitors the implementation of those decisions. Cabinet Secretariat also maintains all Cabinet documents, Orders-in-Council and Regulations and provides support to the Legislative Instruments Committee. The Cabinet Planning Unit provides research, policy advice, analysis and support services to the Committee on Planning and Priorities and the Premier and Members of the Executive Council.

Allocations		
Cabinet Secretariat	377	377
Cabinet Planning Unit	962	962

Classification by Type	2005-06	2004-05
Salaries	1,202	1,202
Supplier and Other Payments	137	137
	1,339	1,339

[1] For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This charge does not change the overall cost to government as explained in the Introduction to the Estimates.

Executive Council

Vote 10 - Continued

(in thousands of dollars)

			Estimated 2005-06	Estimated 2004-05
Communications Coordination and Media Services (EX03)				
Communications Coordination provides strategic direction to the communications delivery system in government and communications counseling. It provides a fair and equitable process for contracting communications services and printing requirements. Media Services prepares and distributes news releases and provides assistance to departments, agencies and Crown corporations in the preparation of news releases. It also coordinates the day-to-day media relations for the Premier's Office and Members of the Executive Council.				
Classification by Type	2005-06	2004-05		
Salaries	1,353	856		
Supplier and Other Payments	207	207		
			1,560	1,063
House Business and Research (EX08)				
Coordinates and organizes the Government's business in the Legislative Assembly and provides research support services for the Premier and Members of the Executive Council.				
Classification by Type	2005-06	2004-05		
Salaries	352	352		
Supplier and Other Payments	68	68		
			420	420
Members of the Executive Council (EX06)				
Provides for the payment of salaries to Members of the Legislative Assembly in their capacities as Premier, Deputy Premier and Members of the Executive Council.				
Classification by Type	2005-06	2004-05		
Salaries	690	690		
Amounts in this subvote are "Statutory".			690	690
Amortization of Capital Assets				
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.				
Categories of Amortization				
Office and Information Technology			4	16
Classification by Type	2005-06	2004-05		
Amortization	4	16		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			4	16

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SASKATCHEWAN

Finance

Vote 18

The mandate of the Department is to provide options and advice to Treasury Board and Cabinet on managing and controlling the finances of the Province. It administers and collects Provincial taxes and it supports the Government in being accountable to the Legislature and the public in the use of public funds.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	**6,880**	5,746
Treasury and Debt Management	**2,607**	2,576
Provincial Comptroller	**13,108**	11,745
Budget Analysis	**4,878**	4,310
Revenue	**15,248**	15,147
Personnel Policy Secretariat	**395**	393
Miscellaneous Payments	**94**	94
Department Operations Appropriation	**43,210**	40,011
Capital Asset Acquisitions	**(5,233)**	(3,442)
Capital Asset Amortization	**1,937**	824
Department Expense	**39,914**	37,393
Public Service Pensions and Benefits	**213,874**	204,263
Total Appropriation	**257,084**	244,274

FTE Staff Complement

Department	**373.0**	374.0
Revolving Fund	**82.0**	72.0
	455.0	446.0

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Finance

Vote 18 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Central Management and Services (FI01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, communications and other operational services that include head office accommodations required for the delivery of the Department's mandate. It also provides central services to client agencies.

Allocations		
Executive Management	619	613
Central Services	3,441	3,527
Accommodation Services	2,820 [1]	1,606

Classification by Type	2005-06	2004-05
Salaries	2,306	2,319
Supplier and Other Payments	3,341	3,394
Capital Asset Acquisitions	1,233	33
	6,880	5,746

Treasury and Debt Management (FI04)

Arranges financing requirements of the Government, Crown corporations and other agencies. It manages the provincial debt and provides an investment management service for various funds administered by the Government, Crown corporations and other agencies. It also manages the cash position of the General Revenue Fund.

Classification by Type	2005-06	2004-05
Salaries	1,503	1,488
Supplier and Other Payments	1,104	1,088
	2,607	2,576

Provincial Comptroller (FI03)

Assists the Legislature and the Government in controlling and accounting for the receipt and disposition of public money. It develops and maintains the government-wide revenue and expenditure system and develops government financial management and accounting policies and procedures. It also prepares and publishes financial accountability reports, including the Public Accounts.

Classification by Type	2005-06	2004-05
Salaries	4,235	3,857
Supplier and Other Payments	4,873	4,479
Capital Asset Acquisitions	4,000	3,409
	13,108	11,745

[1] For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This charge does not change the overall cost to government as explained in the Introduction to the Estimates.

Finance

Vote 18 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Budget Analysis (FI06)

Supports decision making through the provision of information, policy analysis and advice to the Minister of Finance, Treasury Board, Cabinet and departments on revenue, expenditure, economic and social issues, and disseminates financial, economic and social information. It also coordinates the development and implementation of enhanced planning and reporting practices across government.

Classification by Type	2005-06	2004-05		
Salaries	3,596	3,529		
Supplier and Other Payments	1,282	781		
			4,878	4,310

Revenue (FI05)

Administers Provincial tax and refund programs. It collects revenue, conducts audits, issues tax refunds and provides information related to tax and refund programs. It also provides for payments to the Canada Revenue Agency (CRA) for administration of provincial income tax, and to Saskatchewan Government Insurance for the administration of the mandatory Driver Licence Photo Identification Program.

Allocations				
Revenue Division			11,848	11,697
Allowance for Doubtful Accounts			1,200	1,200
CRA Income Tax Administration			900	950
Driver Licence Photo Identification Program			1,300	1,300
Classification by Type	2005-06	2004-05		
Salaries	9,415	9,304		
Supplier and Other Payments	5,833	5,843		
			15,248	15,147

Personnel Policy Secretariat (FI10)

Provides support and advice to the Cabinet Committee on Public Sector Compensation, client employers and government departments with respect to the management of collective bargaining and compensation activities. It also provides general human resource policy initiatives in the provincial public sector.

Classification by Type	2005-06	2004-05		
Salaries	326	324		
Supplier and Other Payments	69	69		
			395	393

	Estimated 2005-06	Estimated 2004-05

Miscellaneous Payments (FI08)

Provides for miscellaneous payments and unforeseen expenditures.

Allocations

Bonding of Public Officials	19	19
Unforeseen and Unprovided For	50	50
Implementation of Guarantees (Statutory)	25	25

Classification by Type	2005-06	2004-05	
Supplier and Other Payments	94	94	
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $69K.			**94**	94

Pensions and Benefits (FI09)

Provides for the employer's contributions to government employees', Judges' and Members of the Legislative Assembly (MLA) pensions and benefits plans. It supports the Judges' Superannuation Fund and provides for pension allowances for retired MLAs and members of the Public Service Superannuation Plan (PSSP). It also administers the PSSP.

Allocations

Public Service Superannuation Plan (Statutory)	102,604	99,648
Members of the Legislative Assembly - Pensions and Benefits (Statutory)	3,084	3,192
Judges' Superannuation Plan (Statutory)	2,251	1,909
Public Employees' Pension Plan	36,397	32,678
Canada Pension Plan - Employer's Contribution	23,632	21,544
Employment Insurance - Employer's Contribution	12,213	11,602
Workers' Compensation - Employer's Assessment	8,500	8,229
Employees' Benefits - Employer's Contribution	24,019	20,440
Services to Public Service Superannuation Plan Members	1,241	1,235
Public Employees' Benefits Agency Revolving Fund - Subsidy	- - -	- - -
- Net Expense (Recovery) (Statutory)	(67)	3,786

Classification by Type	2005-06	2004-05	
Supplier and Other Payments	1,174	5,021	
Pensions and Benefits	212,700	199,242	
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $106,002K.			**213,874**	204,263

Finance

Vote 18 - Continued

(in thousands of dollars)

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

	Estimated 2005-06	Estimated 2004-05
Categories of Amortization		
Machinery and Equipment	4	4
Office and Information Technology	1,898	820
Land, Buildings and Improvements	35	- - -

Classification by Type	2005-06	2004-05
Amortization	1,937	824

Amortization is a non-voted, non-cash expense and is presented for information purposes only. **1,937** 824

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SASKATCHEWAN

Finance - Servicing Government Debt

Vote 12

This Vote provides for costs associated with the Province's debt incurred for general government purposes. The costs include interest, foreign exchange gains and losses, discounts, premiums, fees, commissions and other debt-related costs.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Debt Servicing	**588,000**	614,000
Total Appropriation	**588,000**	614,000
Capital Asset Acquisitions	---	---
Capital Asset Amortization	---	---
Total Expense	**588,000**	614,000

Finance - Servicing Government Debt

Vote 12 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Debt Servicing (FD01)		
Provides for interest costs, gains or losses resulting from a change in the value of the Canadian dollar associated with debt that is denominated in foreign currencies, premiums, discounts, commissions and other costs, expenses and charges related to the Province's debt incurred for government purposes.		
Allocations		
Interest on Government Debt (Statutory)	576,600	601,875
Foreign Currency Adjustment (Statutory)	2,100	3,925
Fees and Commissions (Statutory)	9,300	8,200

Classification by Type	2005-06	2004-05
Debt Servicing	588,000	614,000

Amounts in this subvote are "Statutory".	588,000	614,000

SASKATCHEWAN

First Nations and Metis Relations

Vote 25

The mandate of the Department is to work with First Nations and Metis people and other orders of government to advance common interests and to improve social and economic outcomes of Aboriginal people. The department provides leadership within the provincial government to ensure First Nations and Metis priorities and issues are reflected in the development, coordination and implementation of government policies and programs. The Department also ensures the Province's obligations with respect to Treaty Land Entitlements are fulfilled.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	1,375	364
Policy Coordination and Support for Aboriginal Organizations	3,475	3,375
Gaming Agreements	27,410	31,380
Treaty Land Entitlement	10,242	10,742
Total Appropriation	42,502	45,861
Capital Asset Acquisitions	- - -	- - -
Capital Asset Amortization	- - -	- - -
Total Expense	42,502	45,861

FTE Staff Complement

Department	36.0	26.0
	36.0	26.0

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

First Nations and Metis Relations

Vote 25 - Continued

(in thousands of dollars)

			Estimated 2005-06	Estimated 2004-05
Central Management and Services (FN01)				
Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, communications and other operational services that include head office accommodation required for the delivery of the Department's mandate.				
Allocations				
Executive Management			583	---
Central Services			453	144
Accommodation Services			339	220
Classification by Type	2005-06	2004-05		
Salaries	690	121		
Supplier and Other Payments	685	243		
			1,375	364
Policy Coordination and Support for Aboriginal Organizations (FN02)				
Develops and coordinates government policies with respect to First Nations and Metis peoples. Supports special initiatives with Aboriginal organizations and promotes and facilitates Aboriginal employment opportunities across the public and private sectors.				
Allocations				
Policy and Coordination			2,105	2,065
Support for Aboriginal Organizations and Issues			1,370	1,310
Classification by Type	2005-06	2004-05		
Salaries	1,625	1,592		
Supplier and Other Payments	480	473		
Transfers for Public Services	1,370	1,310		
			3,475	3,375
Gaming Agreements (FN03)				
Provides payments related to the Province's financial obligations pursuant to provincial gaming agreements.				
Allocations				
First Nations Gaming Agreements			25,410	29,380
Metis Development Fund			2,000	2,000
Classification by Type	2005-06	2004-05		
Transfers for Public Services	27,410	31,380		
			27,410	31,380

First Nations and Metis Relations

Vote 25 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Treaty Land Entitlement (FN04)		
Provides for the Province's financial obligations pursuant to Treaty Land Entitlement Agreements.		
Classification by Type	2005-06	2004-05
Transfers to Individuals	10,242	10,742
	10,242	10,742

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SASKATCHEWAN

Government Relations

Vote 30

The mandate of the Department is to promote Saskatchewan's interests through management of the Province's relations with other governments, in Canada and abroad. The Department works in partnership with communities to support local governance, provide financial and technical support and develop legislation, regulations and other policies to meet the changing needs of municipal governments. The Department also coordinates and manages matters related to Government House, French-language services, official protocol, provincial honours, and provides administrative services to the Office of the Lieutenant Governor.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	5,329	4,575
Intergovernmental Relations	4,409	3,671
Municipal Financial Assistance	143,308	132,278
Municipal Relations	5,113	4,809
Provincial Secretary	2,255	2,851
Saskatchewan Municipal Board	1,071	1,060
Total Appropriation	161,485	149,244
Capital Asset Acquisitions	- - -	- - -
Capital Asset Amortization	3	3
Total Expense	161,488	149,247

FTE Staff Complement

Department	181.5	177.0
	181.5	177.0

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Government Relations

Vote 30 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services (GR01)		
Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, communications and other operational services that include head office accommodations required for the delivery of the Department's mandate.		
Allocations		
Executive Management	706	720
Central Services	2,232	2,219
Accommodation Services	2,391 [1]	1,636

Classification by Type	2005-06	2004-05
Salaries	1,784	1,984
Supplier and Other Payments	3,545	2,591
	5,329	4,575

Intergovernmental Relations (GR04)		
Supports the Minister and the Premier at all Canadian intergovernmental and international meetings. It supports the development, coordination and implementation of the Province's intergovernmental activities and policies and is directly responsible for policies regarding trade, immigration, and constitutional and international relations. It also coordinates and manages matters relating to French-language services.		
Allocations		
Federal-Provincial Relations	840	812
International Relations	916	810
Trade Policy	514	523
Immigration	1,735	1,144
Office of French-Language Coordination	404	382

Classification by Type	2005-06	2004-05
Salaries	2,594	2,409
Supplier and Other Payments	1,206	741
Transfers for Public Services	609	521
	4,409	3,671

[1] For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This charge does not change the overall cost to government as explained in the Introduction to the Estimates.

Government Relations

Vote 30 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Municipal Financial Assistance (GR07)

Provides financial assistance in support of municipal governance, infrastructure and services. Assistance is also provided to related authorities and agencies for the management of property assessment.

Allocations		
Urban Revenue Sharing	44,109	44,109
Rural Revenue Sharing	33,961	33,961
Northern Revenue Sharing	6,980	6,980
Canada-Saskatchewan Infrastructure Program	22,658	22,658
Transit Assistance for the Disabled	2,650	2,650
Grants-in-Lieu of Property Taxes	11,500	11,500
Saskatchewan Assessment Management Agency (Statutory)	4,000	4,000
Saskatchewan Assessment Management Agency Supplementary	1,835	1,820
Municipal Rural Infrastructure Fund	9,215	- - -
Canada Strategic Infrastructure Fund	5,900	4,600
Urban Development Agreements	500	- - -

Classification by Type	2005-06	2004-05
Transfers for Public Services	101,310	101,495
Transfers for Public Services - Capital	41,998	30,783
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $139,308K.	**143,308**	132,278

Municipal Relations (GR08)

Develops the legislative and policy framework for the operation of the provincial system of municipal government. It provides advisory and other services to municipal organizations, and administers financial assistance programs in support of municipalities.

Classification by Type	2005-06	2004-05
Salaries	3,921	3,908
Supplier and Other Payments	1,072	781
Transfers for Public Services	120	120
	5,113	4,809

Government Relations

Vote 30 - Continued

(in thousands of dollars)

			Estimated 2005-06	Estimated 2004-05
Provincial Secretary (GR03)				
Coordinates and manages matters relating to official protocol and Government House. It also provides administrative services to the Office of the Lieutenant Governor.				
Allocations				
Lieutenant Governor's Office			479	444
Office of Protocol and Honours			1,311	689
Government House			465	468
Government House Redevelopment			- - -	1,250
Classification by Type	2005-06	2004-05		
Salaries	982	971		
Supplier and Other Payments	1,273	630		
Transfers for Public Services - Capital	- - -	1,250		
			2,255	2,851
Saskatchewan Municipal Board (GR06)				
Oversees the financial credibility of municipalities, and hears and determines appeals respecting planning, subdivision, property assessment, fire prevention orders, municipal boundaries and property maintenance. It approves municipal capital debt financing and local improvement initiatives. It also functions as the Board of Revenue Commissioners to hear and determine appeals on taxes and monies owed to the Crown where statutes permit and to adjust debts due to the Crown.				
Allocations				
Administration - Local Government Committee			712	708
Planning Appeals Committee			94	85
Assessment Appeals Committee			265	267
Classification by Type	2005-06	2004-05		
Salaries	880	872		
Supplier and Other Payments	191	188		
			1,071	1,060
Amortization of Capital Assets				
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.				
Categories of Amortization				
Office and Information Technology			3	3
Classification by Type	2005-06	2004-05		
Amortization	3	3		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			3	3

SASKATCHEWAN

Health

Vote 32

The mandate of the Department is to support Saskatchewan people to achieve their best possible health and well-being. The Department, in a variety of partnerships, carries out this mandate by establishing policy direction, setting and monitoring standards, providing funding, supporting regional health authorities and ensuring the provision of essential and appropriate services to Saskatchewan residents.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	13,104	11,345
Provincial Health Services	127,182	113,098
Regional Health Services	1,964,061	1,829,022
Early Childhood Development	8,712	7,608
Medical Services and Medical Education Programs	541,282	519,342
Drug Plan and Extended Benefits	238,176	219,680
Provincial Laboratory Infrastructure Project	1,249	- - -
Total Appropriation	2,893,766	2,700,095
Capital Asset Acquisitions	(1,724)	(275)
Capital Asset Amortization	757	596
Total Expense	2,892,799	2,700,416 [1]

FTE Staff Complement

Department	666.7	638.0
	666.7	638.0

[1] 2004-05 includes $13.0M provided by Further Estimates.

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Health

Vote 32 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services (HE01)		
Provides executive direction and centrally-managed services in the areas of finance, human resources, policy and planning, communications and other operational services that include head office and program-based accommodation required for the delivery of the Department's mandate.		
Allocations		
Executive Management	1,362	1,252
Central Services	7,698	6,810
Accommodation Services	4,044 [1]	3,283
Classification by Type	2005-06	2004-05
Salaries	5,156	4,776
Supplier and Other Payments	7,948	6,569
	13,104	11,345
Provincial Health Services (HE04)		
Provides provincially delivered health services and support in defining and implementing the framework for the delivery of health services, which includes information technology services, vital statistics and provincial health registration. It also funds related health activities and organizations.		
Allocations		
Canadian Blood Services	40,680	35,583
Provincial Targeted Programs and Services	27,381	26,252
Provincial Laboratory	12,763	11,565
Health Research	5,933	5,933
Health Quality Council	5,000	5,000
Immunizations	9,408	5,254
Saskatchewan Health Information Network	13,980	12,380
Provincial Programs Support	12,037	11,131
Classification by Type	2005-06	2004-05
Salaries	13,858	13,267
Supplier and Other Payments	19,875	14,408
Capital Asset Acquisitions	475	275
Transfers for Public Services	92,974	85,148
	127,182	113,098

[1] For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This charge does not change the overall cost to government as explained in the Introduction to the Estimates.

Health

Vote 32 - Continued

(in thousands of dollars)

Regional Health Services (HE03)

Provides funding and support to regional health authorities and the Saskatchewan Cancer Agency for the delivery of health services. It also provides for medical equipment and the provincial portion of construction and renovation of health facilities.

	Estimated 2005-06	Estimated 2004-05
Allocations		
Regional Health Authorities Base Operating Funding		
- Athabasca Health Authority Inc.	3,863	3,164
- Cypress Regional Health Authority	69,890	66,842
- Five Hills Regional Health Authority	83,017	79,234
- Heartland Regional Health Authority	55,785	53,314
- Keewatin Yatthe Regional Health Authority	16,041	15,401
- Kelsey Trail Regional Health Authority	64,602	61,374
- Mamawetan Churchill River Regional Health Authority	14,371	13,206
- Prairie North Regional Health Authority	110,968	104,122
- Prince Albert Parkland Regional Health Authority	106,247	99,653
- Regina Qu'Appelle Regional Health Authority	508,696	483,380
- Saskatoon Regional Health Authority	551,766	527,729
- Sun Country Regional Health Authority	83,570	80,194
- Sunrise Regional Health Authority	115,819	109,847
Regional Targeted Programs and Services	44,378	23,618
Saskatchewan Cancer Agency	62,840	54,699
Facilities - Capital Transfers	36,500	22,085
Equipment - Capital Transfers	20,200	18,000
Regional Programs Support	15,508	13,160

Classification by Type	2005-06	2004-05
Salaries	11,264	9,975
Supplier and Other Payments	12,667	11,655
Transfers for Public Services	1,883,430	1,767,307
Transfers for Public Services - Capital	56,700	40,085
	1,964,061	1,829,022 [1]

Early Childhood Development (HE10)

Provides for a component of the integrated Early Childhood Development strategy. This component provides home visiting and professional support to families who face challenges providing a supportive environment for childhood development.

Classification by Type	2005-06	2004-05
Transfers for Public Services	8,712	7,608
	8,712	7,608

[1] 2004-05 includes $13.0M provided by Further Estimates

	Estimated 2005-06	Estimated 2004-05

Medical Services and Medical Education Programs (HE06)

Provides coverage for medical services, clinical education and specified chiropractic, optometric and dental health costs. It also provides for insured out-of-province medical and hospital costs incurred by Saskatchewan residents.

Allocations

Medical Services - Fee-for-Service	362,442	341,827
Medical Services - Non-Fee-for-Service	67,740	67,957
Medical Education System	25,169	25,471
Chiropractic Services	8,040	7,671
Optometric Services	3,564	3,529
Dental Services	1,605	1,558
Out-of-Province	68,623	67,595
Program Support	4,099	3,734

Classification by Type	2005-06	2004-05
Salaries	3,410	3,238
Supplier and Other Payments	689	496
Transfers for Public Services	537,183	515,608
	541,282	519,342

Drug Plan and Extended Benefits (HE08)

Provides subsidies and additional support for people with low incomes, high drug costs and those with special needs for approved prescription drugs. It funds supplementary health benefits for low-income Saskatchewan residents and funds aids for independent living including oxygen, prosthetic and other devices. It also provides assistance for persons infected with the Human Immunodeficiency Virus through the Canadian blood system.

Allocations

Saskatchewan Prescription Drug Plan	187,131	170,860
Saskatchewan Aids to Independent Living	27,932	26,105
Supplementary Health Program	14,048	13,845
Family Health Benefits	5,557	5,989
Multi-Provincial Human Immunodeficiency Virus Assistance	230	244
Program Support	3,278	2,637

Classification by Type	2005-06	2004-05
Salaries	2,563	2,328
Supplier and Other Payments	715	309
Transfers for Public Services	27,932	26,105
Transfers to Individuals	206,966	190,938
	238,176	219,680

			Estimated 2005-06	Estimated 2004-05
Provincial Laboratory Infrastructure Project (HE05)				
Provides for replacement of the provincial public health laboratory facility.				
Classification by Type	2005-06	2004-05		
Capital Asset Acquisitions	1,249	- - -		
			1,249 [1]	- - -
Amortization of Capital Assets				
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.				
Categories of Amortization				
Machinery and Equipment			264	131
Office and Information Technology			493	465
Classification by Type	2005-06	2004-05		
Amortization	757	596		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			**757**	596

[1] This amount provides for the 2005-06 portion of the government's commitment to the capital project.

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SASKATCHEWAN

Highways and Transportation

Vote 16

The mandate of the Department is to optimize transportation's contribution to the social and economic development of Saskatchewan by operating, preserving, and guiding the development of the provincial transportation system.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	16,182	13,864
Operation of Transportation System	69,078	66,764
Preservation of Transportation System	80,131	79,919
Transportation Policy	2,041	1,885
Custom Work Activity	---	---
Machinery and Equipment	7,500	6,750
Department Operations Appropriation	174,932	169,182
Capital Asset Acquisitions	(9,009)	(6,850)
Capital Asset Amortization	94,430	89,953
Department Expense	260,353	252,285
Highways and Transportation Capital (Vote 17)	125,098	125,565
Total Appropriation	300,030	294,747

FTE Staff Complement

Department	1,429.5	1,429.5
	1,429.5	1,429.5

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Highways and Transportation

Vote 16 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services (HI01)		
Provides executive direction and centrally-managed services in the areas of finance, human resources, geographical information, communications and other operational services that include head office and program-based accommodations required for the delivery of the Department's mandate. It also provides for major capital improvements.		
Allocations		
Executive Management	816	875
Central Services	4,366	4,289
Accommodation Services	11,000 *	8,700
Classification by Type	2005-06	2004-05
Salaries	4,144	4,213
Supplier and Other Payments	10,738	8,851
Capital Asset Acquisitions	1,300	- - -
Transfers for Public Services - Capital	- - -	800
	16,182	13,864
Operation of Transportation System (HI10)		
Provides for the safe access and operation of the transportation system through the delivery of a range of services including pavement marking, signing, lighting, mowing, snow and ice control, ferry and provincial airport operations, information technology management and systems support and compliance with transportation laws. It also provides related operational services such as engineering standards, property acquisition and management, traffic engineering, testing services, trucking program management, technical advice to short line railways and regulation of provincial railways.		
Allocations		
Winter Maintenance	19,600	17,459
Road Safety and Traffic Guidance	16,784	16,033
Operational Services	18,844	19,718
Transport Compliance	5,131	4,949
Ferry Services	2,768	2,771
Airports	1,454	1,421
Information Technology Services	4,497	4,413
Classification by Type	2005-06	2004-05
Salaries	25,693	26,659
Supplier and Other Payments	43,176	40,005
Capital Asset Acquisitions	209	100
	69,078	66,764

* For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This change does not change the overall cost to government as explained in the Introduction to the Estimates.

Highways and Transportation

Vote 16 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Preservation of Transportation System (HI04)

Provides preventative maintenance on provincial highways and bridges. It provides delivery, planning, engineering and management of the preservation and capital construction program. It also includes road and bridge engineering services for municipalities, support for area transportation planning on a regional basis and partnership projects that facilitate traffic management on the provincial transportation system.

Allocations		
Surface Preservation	69,774	66,802
Regional Services	7,857	7,912
Strategic Partnership Program - Road Management	2,500	5,205

Classification by Type	2005-06	2004-05
Salaries	23,211	22,725
Supplier and Other Payments	56,920	57,194
	80,131	79,919

Transportation Policy (HI06)

Provides for transportation policy and program development. It also provides for improvements to the efficiency of Saskatchewan's transportation system by pursuing lower transportation, handling and storage costs for agriculture and other industries and developing new methods for the safe movement of goods.

Classification by Type	2005-06	2004-05
Salaries	1,705	1,554
Supplier and Other Payments	336	331
	2,041	1,885

Custom Work Activity (HI09)

Provides for custom work activities performed by the Department for municipalities, Crown corporations and other organizations on a full cost-recovery basis.

Classification by Type	2005-06	2004-05
Salaries	300	300
Supplier and Other Payments	4,700	7,200
Recovery - External	(5,000)	(7,500)
	---	---

			Estimated 2005-06	Estimated 2004-05
Machinery and Equipment (HI13)				
Provides for the acquisition and replacement of machinery and equipment used for maintaining and operating the provincial highway system.				
Classification by Type	2005-06	2004-05		
Capital Asset Acquisitions	7,500	6,750		
			7,500	6,750
Amortization of Capital Assets				
Accounts for the estimated annual consumption of the Department's capital assets and includes the change in inventory valuation. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset with the exception of heavy equipment which is based on usage.				
Categories of Amortization				
Infrastructure			88,350	84,650
Land, Buildings and Improvements			120	101
Machinery and Equipment			5,250	4,499
Transportation Equipment			155	148
Office and Information Technology			555	555
Classification by Type	2005-06	2004-05		
Amortization	94,430	89,953		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			94,430	89,953

SASKATCHEWAN

Highways and Transportation Capital

Vote 17

This vote provides for the Department's mandate to optimize transportation's contribution to the social and economic development of Saskatchewan by enhancing provincial transportation system assets.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Infrastructure Rehabilitation	43,481	43,093
Infrastructure Enhancement	81,617	82,472
Total Appropriation	125,098	125,565
Capital Asset Acquisitions	(125,098)	(125,565)
Capital Asset Amortization	---	---
Total Expense	---	---

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Highways and Transportation Capital

Vote 17 - Continued

(in thousands of dollars)

			Estimated 2005-06	Estimated 2004-05
Infrastructure Rehabilitation (HC01)				
Provides for the structural restoration and rehabilitation of paved highways and bridges by utilizing in-house and contracted resources.				
Classification by Type	2005-06	2004-05		
Capital Asset Acquisitions	43,481	43,093		
			43,481	43,093
Infrastructure Enhancement (HC02)				
Provides for new construction or upgrading of provincial highways and bridges by utilizing in-house and contracted resources. It also provides for municipal partnerships in the reconstruction of provincial highways.				
Allocations				
Highways and Bridges			78,367	78,840
Strategic Partnership Program - Road Construction			3,250	3,632
Classification by Type	2005-06	2004-05		
Capital Asset Acquisitions	81,617	82,472		
			81,617	82,472

SASKATCHEWAN

Industry and Resources

Vote 23

The mandate of the Department is to achieve full and responsible development of Saskatchewan's energy, mineral and forestry resources, work with businesses to expand the Saskatchewan economy by promoting, co-ordinating and implementing policies, strategies and programs that encourage sustainable economic growth and to optimize revenues to fund government programs and services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	8,076	7,126
Investment Programs	17,706	12,836
Industry Development	7,520	7,301
Mineral Revenues	2,231	2,042
Petroleum and Natural Gas	5,367	5,108
Exploration and Geological Services	4,642	4,587
Resource and Economic Policy	2,398	2,365
Tourism Saskatchewan	7,892	7,165
Saskatchewan Trade and Export Partnership Inc	2,791	2,591
Total Appropriation	58,623	51,121
Capital Asset Acquisitions	(860)	(50)
Capital Asset Amortization	4,622	4,693
Total Expense	62,385	55,764

FTE Staff Complement

Department	338.8	340.8
	338.8	340.8

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services (IR01)		
Provides executive direction and centrally-managed services in the areas of finance, human resources, information management and other operational services that include head office and program-based accommodations required for the delivery of the Department's mandate. It also provides for major capital improvements.		
Allocations		
Executive Management	777	769
Central Services	2,743	2,724
Accommodation Services	4,556 [1]	3,633

Classification by Type	2005-06	2004-05
Salaries	1,368	2,211
Supplier and Other Payments	5,848	4,865
Capital Asset Acquisitions	860	50
	8,076	7,126

Investment Programs (IR07)		
Provides financial assistance to businesses, business organizations and research institutions to encourage economic growth in key sectors of the economy. It also delivers federal-provincial economic initiatives.		
Allocations		
Economic Partnership Agreements	6,322	5,322
Economic Development Organizations	685	635
Petroleum Research Initiative	1,000	1,000
Strategic Investment Fund	1,860	1,550
Technology Commercialization	385	385
Mineral Exploration Incentives	1,525	1,600
Energy Sector Initiatives	1,054	704
Ethanol Fuel Tax Rebate	4,875	860
Northern Uranium Mines Rehabilitation	- - -	780

Classification by Type	2005-06	2004-05
Supplier and Other Payments	1,054	1,484
Transfers for Public Services	16,652	11,352
	17,706	12,836

[1] For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This charge does not change the overall cost to government as explained in the Introduction to the Estimates.

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

Industry Development (IR03)

Develops and implements policies, programs and services that promote development of the business sector and provides technical assistance to support and sustain economic development activities. It administers financial programs that encourage economic growth through investments in key sectors of the economy. It also provides information and promotional support to assist business and to encourage economic growth and job creation.

	Estimated 2005-06	Estimated 2004-05
Allocations		
Special Projects and Investment Services	620	581
Forestry Development	250	240
Business Development	3,827	3,450
Marketing and Corporate Affairs	2,823	3,030

Classification by Type	2005-06	2004-05
Salaries	4,631	4,343
Supplier and Other Payments	2,889	2,958
	7,520	7,301

Mineral Revenues (IR04)

Assesses, collects and audits resource revenue from the oil, gas and mining industries. It collects mineral rights taxes, administers Crown-owned mineral lands and acts as Trustee to holders of mineral trust certificates. It also implements the mineral provisions of Treaty Land Entitlement and other Aboriginal land agreements and provides land policy support to provincial initiatives affecting mineral lands of the Province.

Classification by Type	2005-06	2004-05
Salaries	1,899	1,830
Supplier and Other Payments	281	161
Transfers to Individuals	51	51
	2,231	2,042

Petroleum and Natural Gas (IR05)

Develops and administers tax structures to optimize revenues from the oil and gas industry, promotes continued resource development and administers Crown oil and gas rights. It regulates the industry by establishing and enforcing conservation and environmental standards. It also collects, analyzes and distributes production and sales statistics and information on oil and gas reserves to assist in revenue collection and resource management.

Classification by Type	2005-06	2004-05
Salaries	4,850	4,591
Supplier and Other Payments	517	517
	5,367	5,108

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Exploration and Geological Services (IR16)

Promotes resource exploration and identifies resource management opportunities to develop the mining industry in the province by collecting, analyzing and distributing geo-scientific data and undertaking research projects. It also administers the disposition (leasing) of Crown minerals.

Classification by Type	2005-06	2004-05
Salaries	3,748	3,693
Supplier and Other Payments	894	894
	4,642	4,587

Resource and Economic Policy (IR06)

Conducts economic research and identifies, analyzes and develops policies to encourage economic growth, address climate change and promote energy conservation and resource development. It designs and maintains tax structures for coal and industrial and metallic minerals to optimize revenues. It also works with federal and other governments on policy and program issues.

Classification by Type	2005-06	2004-05
Salaries	2,225	2,192
Supplier and Other Payments	173	173
	2,398	2,365

Tourism Saskatchewan (IR09)

Provides a transfer payment to Tourism Saskatchewan who delivers services related to marketing, advertising, travel counseling, industry education and tourism promotional packaging to support the development of the Saskatchewan tourism industry.

Classification by Type	2005-06	2004-05
Transfers for Public Services	7,892	7,165
	7,892	7,165

Saskatchewan Trade and Export Partnership Inc. (IR10)

Provides a transfer payment to Saskatchewan Trade and Export Partnership Inc. to support the international and domestic marketing activities of its members and clients for the benefit of Saskatchewan through an industry-government partnership.

Classification by Type	2005-06	2004-05
Transfers for Public Services	2,791	2,591
	2,791	2,591

Industry and Resources

Vote 23 - Continued

(in thousands of dollars)

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

	Estimated 2005-06	Estimated 2004-05
Categories of Amortization		
Land, Buildings and Improvements	4,400	4,377
Machinery and Equipment	23	115
Office and Information Technology	199	201

Classification by Type	2005-06	2004-05
Amortization	4,622	4,693

Amortization is a non-voted, non-cash expense and is presented for information purposes only.	**4,622**	4,693

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SASKATCHEWAN

Information Technology Office

Vote 74

The mandate of the Office is to provide information technology services, lead information technology and service delivery transformation in addition to coordinating and implementing an integrated approach to information technology, information management and data security throughout all government departments.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	**1,384**	959
IT Coordination and Transformation Initiatives	**3,073**	1,600
Interdepartmental Services	**130**	50
Total Appropriation	**4,587**	2,609
Capital Asset Acquisitions	---	---
Capital Asset Amortization	---	---
Total Expense	**4,587**	2,609

FTE Staff Complement

Office	**85.4**	75.4
	85.4	75.4

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Information Technology Office

Vote 74 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services (IT01)		
Provides executive direction and centrally-managed services in the areas of finance, human resources, communications and other operational services that include head office accommodation required for the delivery of the Office's mandate.		
Allocations		
Executive Management	660	568
Central Services	563	235
Accommodation Services	161	156
Classification by Type	2005-06	2004-05
Salaries	922	662
Supplier and Other Payments	462	297
	1,384	959
IT Coordination and Transformation Initiatives (IT03)		
Provides information management and information technology coordination to support government-wide policy development in telecommunications, security and IT operations. It also provides for leading initiatives to coordinate, develop and share geomatics information. Initiatives related to transforming information technology and government service delivery are also included.		
Allocations		
Information Technology Coordination	1,326	1,316
Office of Geomatics Coordination	244	284
Information Technology Transformation	1,203	- - -
Service Transformation	300	- - -
Classification by Type	2005-06	2004-05
Salaries	1,239	895
Supplier and Other Payments	1,834	705
	3,073	1,600
Interdepartmental Services (IT04)		
Provides information technology planning, hardware and software acquisition, system maintenance and development, end-user support services as well as network and communications services to the Office and its client departments on a cost recovery basis.		
Classification by Type	2005-06	2004-05
Salaries	3,860	- - -
Supplier and Other Payments	6,856	50
Recovery - Internal	(10,586)	- - -
	130	50

SASKATCHEWAN

Justice

Vote 3

The mandate of the Department is to provide legal services and justice policy to ensure government protects the legal rights of citizens and promotes social and economic order. The Department provides support for the court system, prosecutorial services, civil law services, counsel to government, provincial policing services through the Royal Canadian Mounted Police and marketplace regulation.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	19,345	17,900
Courts and Civil Justice	36,740	35,536
Marketplace Regulation	4,773	4,798
Legal and Policy Services	19,423	18,419
Community Justice	109,421	102,339
Boards and Commissions	22,375	20,831
Total Appropriation	212,077	199,823
Capital Asset Acquisitions	(625)	(250)
Capital Asset Amortization	480	334
Total Expense	211,932	199,907

FTE Staff Complement

Department	905.4	870.6
Revolving Fund	9.0	9.0
	914.4	879.6

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Justice

Vote 3 - Continued

(in thousands of dollars)

			Estimated 2005-06	Estimated 2004-05
Central Management and Services (JU01)				
Provides executive direction and centrally-managed services in the areas of finance, human resources, information management and other operational services that include head office and program based accommodation to the Department and associated boards and commissions. It also provides various central services to the Department of Corrections and Public Safety on a cost recovery basis.				
Allocations				
Executive Management			693	685
Central Services			5,119	4,727
Accommodation Services			13,533 [1]	12,488
Classification by Type	2005-06	2004-05		
Salaries	4,156	4,141		
Supplier and Other Payments	15,990	14,935		
Capital Asset Acquisitions	625	250		
Recovery - Internal	(1,426)	(1,426)		
			19,345	17,900
Courts and Civil Justice (JU03)				
Provides judicial and operational support to the court system, produces transcripts, and provides enforcement services for legal judgments through the Sheriff's Office. It provides maintenance enforcement and other family justice services to assist parents and children in dealing with the difficulties of family breakdown. It licenses Commissioners of Oaths, Notaries Public and Marriage Commissioners. It also provides dispute resolution services to assist in resolving disputes outside the court system and protects the interests of people who do not have the capacity to manage their own financial affairs.				
Allocations				
Court Services			21,601	20,715
Salaries - Provincial Court Judges (Statutory)			8,746	8,538
Family Justice Services			3,100	2,993
Dispute Resolution			1,296	1,307
Public Guardian and Trustee			1,997	1,983
Classification by Type	2005-06	2004-05		
Salaries	27,617	26,448		
Supplier and Other Payments	9,123	9,088		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $27,994K.			**36,740**	35,536

[1] For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This charge does not change the overall cost to government as explained in the Introduction to the Estimates.

Marketplace Regulation (JU07)

Protects consumer and public interests and supports economic well-being through the enforcement of marketplace legislation and the provision of corporate registry services.

	Estimated 2005-06	Estimated 2004-05
Allocations		
Land Titles Assurance Claims (Statutory)	25	25
Corporations	1,697	1,722
Consumer Protection	750	750
Saskatchewan Financial Services Commission	2,301	2,301

Classification by Type	2005-06	2004-05
Salaries	3,861	3,839
Supplier and Other Payments	912	959

This subvote includes "Statutory" amounts. The amount "To Be Voted" is $4,748K.	**4,773**	4,798

Legal and Policy Services (JU04)

Provides civil law services, including advice on Aboriginal, trade law and constitutional matters and legal, policy and technical advice in relation to legislation to government departments and agencies and prosecutes criminal code, young offender and provincial offences. It also provides communications services and advice, and provides leadership regarding information access and privacy issues to Executive Government. Through the Queen's Printer, it publishes and distributes legislation, regulations, and other government publications.

	Estimated 2005-06	Estimated 2004-05
Allocations		
Civil Law	2,857	2,665
Public Law	2,727	2,666
Policy, Planning and Evaluation	987	902
Public Prosecutions	12,060	11,700
Communications and Public Education	314	308
Access and Privacy	300	- - -
Queen's Printer Revolving Fund - Subsidy	159	159
- Net Expense (Recovery) (Statutory)	19	19

Classification by Type	2005-06	2004-05
Salaries	16,220	15,426
Supplier and Other Payments	3,303	3,093
Recovery - Internal	(100)	(100)

This subvote includes "Statutory" amounts. The amount "To Be Voted" is $19,404K.	**19,423**	18,419

Justice

Vote 3 - Continued

(in thousands of dollars)

Community Justice (JU05)

Provides alternative measures and crime prevention programs that respond to the needs of communities for increased safety and greater involvement in justice services. It supports the development of community-based services, coordinates Aboriginal and northern justice initiatives and funds the Aboriginal Courtworker program, the Police Commission and the Police Complaints Investigator. It also provides provincial policing services under contract with the Royal Canadian Mounted Police, regulates the private security industry and provides for coroners' investigations.

	Estimated 2005-06	Estimated 2004-05
Allocations		
Community Services	4,499	3,604
Police Programs	4,435	4,320
Law Enforcement Services	1,054	782
Police Commission	805	765
Police Complaints Investigator	594	419
Royal Canadian Mounted Police	96,307	91,117
Coroners	1,727	1,332

Classification by Type	2005-06	2004-05
Salaries	2,535	1,995
Supplier and Other Payments	3,389	2,997
Transfers for Public Services	103,497	97,347
	109,421	102,339

Boards and Commissions (JU08)

Provides funding and support to independent, quasi-judicial boards, commissions and inquiries which report to the Minister of Justice.

Allocations		
Farm Land Security Board	847	867
Human Rights Commission	1,494	1,306
Surface Rights Arbitration Board	147	147
Rentalsman/Provincial Mediation Board	1,071	1,071
Inquiries	2,150	2,160
Legal Aid Commission	15,996	14,295
Commission on First Nations and Metis Peoples and Justice Reform	- - -	200
Automobile Injury Appeal Commission	670	785

Classification by Type	2005-06	2004-05
Salaries	2,762	2,596
Supplier and Other Payments	3,617	3,940
Transfers to Individuals	15,996	14,295
	22,375	20,831

	Estimated 2005-06	Estimated 2004-05
Amortization of Capital Assets		
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.		
Categories of Amortization		
Land, Buildings and Improvements	42	50
Transportation Equipment	7	5
Office and Information Technology	431	279

Classification by Type	2005-06	2004-05
Amortization	480	334
Amortization is a non-voted, non-cash expense and is presented for information purposes only.	**480**	334

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SASKATCHEWAN

Labour

Vote 20

The mandate of the Department is to ensure safe, fair and productive workplaces in Saskatchewan. The Department carries out this mandate through labour relations legislation, prevention, education and training services, promoting, developing and enforcing occupational health and safety and labour standards, providing support to injured workers and assisting in preventing and resolving workplace disputes. The Department also works in partnership with all other provincial departments towards the goal of equality for Saskatchewan women.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	**4,598**	4,323
Occupational Health and Safety	**5,977**	5,912
Labour Relations Board	**790**	690
Labour Relations and Mediation	**511**	510
Labour Standards	**1,947**	1,839
Worker's Advocate	**541**	535
Status of Women Office	**380**	378
Total Appropriation	**14,744**	14,187
Capital Asset Acquisitions	**- - -**	(20)
Capital Asset Amortization	**26**	34
Total Expense	**14,770**	14,201

FTE Staff Complement

Department	**178.3**	180.8
	178.3	180.8

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Labour

Vote 20 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services (LA01)		
Provides executive direction and centrally-managed operational services including accommodations required for the delivery of the Department's mandate. It also provides for the development and delivery of Balancing Work and Family programming.		
Allocations		
Executive Management	658	650
Communications	442	406
Planning and Policy	1,137	1,180
Information Technology	470	450
Human Resource and Financial Services	553	554
Accommodation Services	1,338 [1]	1,083

Classification by Type	2005-06	2004-05
Salaries	2,604	2,589
Supplier and Other Payments	1,994	1,714
Capital Asset Acquisitions	---	20
	4,598	4,323

Occupational Health and Safety (LA06)

Promotes safe and healthy workplaces through education, training, inspections, accident investigations and enforcement of workplace safety standards.

Classification by Type	2005-06	2004-05
Salaries	4,623	4,640
Supplier and Other Payments	1,354	1,272
	5,977	5,912

Labour Relations Board (LA04)

Rules on collective bargaining rights and adjudicates disputes between trade unions and employers, primarily through public hearings and written decisions.

Classification by Type	2005-06	2004-05
Salaries	659	556
Supplier and Other Payments	131	134
	790	690

[1] For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This charge does not change the overall cost to government as explained in the Introduction to the Estimates.

Labour

Vote 20 - Continued

(in thousands of dollars)

Labour Relations and Mediation (LA07)

Provides conciliation and mediation services to assist employers and unions in resolving disputes arising out of the collective bargaining process and promotes co-operative labour management relations.

Classification by Type	2005-06	2004-05	Estimated 2005-06	Estimated 2004-05
Salaries	394	390		
Supplier and Other Payments	117	120		
			511	510

Labour Standards (LA03)

Establishes minimum standards of employment through the enforcement of legislation related to hours of work, overtime, minimum wage, annual holidays, termination or layoffs, leaves of absence including compassionate, maternity, paternity and bereavement, and equal pay provisions. It also delivers outreach programs on rights and responsibilities related to employment standards to workers and employers and provides support to the activities of the Commission for Improving Work Opportunities for Saskatchewan Residents.

Classification by Type	2005-06	2004-05		
Salaries	1,684	1,655		
Supplier and Other Payments	263	184		
			1,947	1,839

Worker's Advocate (LA08)

Provides assistance and advice to injured workers and their dependents who have claims before the Workers' Compensation Board.

Classification by Type	2005-06	2004-05		
Salaries	498	493		
Supplier and Other Payments	43	42		
			541	535

Status of Women Office (LA09)

Works in partnership with provincial government departments, Crown corporations and the community to achieve the goal of equality for Saskatchewan women.

Classification by Type	2005-06	2004-05		
Salaries	288	287		
Supplier and Other Payments	92	91		
			380	378

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

	Estimated 2005-06	Estimated 2004-05
Categories of Amortization		
Machinery and Equipment	14	14
Office and Information Technology	12	20

Classification by Type	2005-06	2004-05
Amortization	26	34

Amortization is a non-voted, non-cash expense and is presented for information purposes only.	**26**	34

SASKATCHEWAN

Learning

Vote 5

The mandate of the Department is to advance the social, economic and personal well-being of Saskatchewan people. The Department accomplishes this mandate through leadership and support programs from Early Childhood Development, through Pre-Kindergarten to Grade 12, to technical training and post-secondary education, and public library services. The Department provides responsive leadership to meet the learning and development needs of Saskatchewan children, youth and adults, and to meet the employment needs of the provincial labour market.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	**12,812**	13,397
Post-Secondary Education	**396,763**	386,853
K-12 Education	**582,364**	577,781
E-Learning	**6,999**	6,718
Training Programs	**33,651**	31,798
Student Support Programs	**69,513**	70,886
Provincial Library	**8,581**	8,529
Early Childhood Development	**3,306**	3,320
Education Property Tax Relief	**55,050**	- - -
Department Operations Appropriation	**1,169,039**	1,099,282
Capital Asset Acquisitions	**(1,045)**	(5,519)
Capital Asset Amortization	**3,503**	3,377
Department Expense	**1,171,497**	1,097,140
Teachers' Pensions and Benefits	**155,174**	119,123
Total Appropriation	**1,324,213**	1,218,405

FTE Staff Complement

Department	**522.2**	522.2
Revolving Fund	**29.1**	29.1
	551.3	551.3

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Learning

Vote 5 - Continued

(in thousands of dollars)

Central Management and Services (LR01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, policy and planning, quality assurance, program evaluation, communications and other operational services that include head office accommodation required for the delivery of the Department's mandate.

	Estimated 2005-06	Estimated 2004-05
Allocations		
Executive Management	1,137	1,219
Central Services	5,597	5,948
Accommodation Services	6,078 [1]	6,230

Classification by Type	2005-06	2004-05
Salaries	5,547	5,920
Supplier and Other Payments	7,265	7,477
	12,812	13,397

Post-Secondary Education (LR11)

Provides financial, program and administrative support to institutions, agencies and other partners involved in the development, delivery and evaluation of post-secondary education, skills training and trades certification. It also provides operating, research and capital transfer payments to universities, technical institutions and regional colleges.

	Estimated 2005-06	Estimated 2004-05
Allocations		
Operational Support	1,666	1,763
Universities, Federated and Affiliated Colleges and Educational Agencies	247,797	238,314
Saskatchewan Centennial University Tuition Grant	6,700	- - -
Saskatchewan Universities - Urban Parks	882	882
Saskatchewan Institute of Applied Science and Technology (SIAST)		
- Operating	74,563	69,810
- Accommodation Services	23,523 [1]	17,275
Regional Colleges	16,909	16,305
Post-Secondary Capital Transfers	4,375	22,960 [2]
Apprenticeship and Trade Certification Commission	10,498	9,694
Innovation and Science Fund	9,850	9,850

Classification by Type	2005-06	2004-05
Salaries	1,424	1,505
Supplier and Other Payments	242	258
Transfers for Public Services	390,722	362,130
Transfers for Public Services - Capital	4,375	22,960
	396,763	386,853

[1] For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This charge does not change the overall cost to government as explained in the Introduction to the Estimates.

[2] This amount includes $5,335K in principal and interest payments for the Education Infrastructure Financing Corporation (EIFC). The Corporation was subsequently disestablished and the loans associated with the Corporation were cancelled.

Learning

Vote 5 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
K-12 Education (LR03)		
Provides financial, program and administrative support to students, teachers and school boards in the development, delivery and evaluation of programs. It also provides operating and capital transfer payments to school divisions for the delivery of education services and career development supports.		
Allocations		
Operational Support	4,072	4,284
School Operating	527,900	527,900
School Division Restructuring	4,500	- - -
School Capital Transfers	26,655	26,030 [1]
School Capital - Debenture Interest Payments	650	1,520
Curriculum and Instruction	3,056	2,996
Regional Services	8,974	8,884
Official Minority Language Office	5,968	5,870
Educational Agencies	589	297

Classification by Type	2005-06	2004-05
Salaries	10,982	11,319
Supplier and Other Payments	6,054	3,638
Capital Asset Acquisitions	- - -	2,255
Transfers for Public Services	538,473	534,339
Transfers for Public Services - Capital	26,655	26,030
Transfers to Individuals	200	200
	582,364	577,781

E-Learning (LR10)		
Provides financial and administrative support and leadership in the development and implementation of technology enhanced learning in collaboration with K-12 and post-secondary sector partners.		
Allocations		
Operational Support	1,361	1,351
Technology Enhanced Learning	4,907	4,907
Secondary Level Digital Learning	300	- - -
Correspondence School Revolving Fund - Subsidy	406	435
- Net Expense (Recovery) (Statutory)	25	25

Classification by Type	2005-06	2004-05
Salaries	1,078	1,064
Supplier and Other Payments	5,921	5,654
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $6,974K.	**6,999**	6,718

[1] This amount includes $2,275K in principal and interest payments to the Education Infrastructure Financing Corporation (EIFC). The Corporation was subsequently disestablished and the loans associated with the Corporation were cancelled.

Learning

Vote 5 - Continued

(in thousands of dollars)

Training Programs (LR12)

Provides financial, program and administrative support for the development, delivery and evaluation of literacy, basic education and skills training. It also provides financial support for interprovincial agreements and labour market planning and information activities.

	Estimated 2005-06	Estimated 2004-05
Allocations		
Operational Support	1,145	1,204
JobStart-Future Skills	14,612	13,632
Northern Skills Training	2,094	2,059
Basic Education and Literacy	13,519	12,911
Labour Market Information	1,212	1,112
Interprovincial Agreements	1,069	880

Classification by Type	2005-06	2004-05
Salaries	982	1,031
Supplier and Other Payments	334	343
Transfers for Public Services	27,603	26,509
Transfers to Individuals	4,732	3,915
	33,651	31,798

Student Support Programs (LR13)

Administers training allowances for low-income students in approved basic education and skills training programs. It administers the Canada and Saskatchewan Student Loan and Saskatchewan bursaries programs for students enrolled in approved post-secondary education programs. It also supports students with disabilities in their post-secondary education and training.

Allocations		
Operational Support	8,462	9,112
Saskatchewan Student Aid Fund	33,716	35,616
Provincial Training Allowance	20,540	19,547
Apprenticeship Training Allowance	1,525	1,425
Employability Assistance for People with Disabilities	5,270	5,186

Classification by Type	2005-06	2004-05
Salaries	4,839	5,001
Supplier and Other Payments	2,578	847
Capital Asset Acquisitions	1,045	3,264
Transfers for Public Services	662	638
Transfers to Individuals	60,389	61,136
	69,513	70,886

Learning

Vote 5 - Continued

(in thousands of dollars)

Provincial Library (LR15)

Develops the legislative and policy framework for the operation of the Saskatchewan public library system. It administers grants and acts as a coordinating agency for the system by maximizing the cooperative use of information technologies, establishing public access to information databases and virtual reference services and coordinating interlibrary loans. It also supports the development of a cooperative library system to share resources among all types of libraries in Saskatchewan.

Classification by Type	2005-06	2004-05	**Estimated 2005-06**	**Estimated 2004-05**
Salaries	1,238	1,298		
Supplier and Other Payments	369	394		
Transfers for Public Services	6,974	6,837		
			8,581	8,529

Early Childhood Development (LR08)

Provides for a component of the Province's Early Childhood Development strategy. The Early Childhood Learning Opportunities Program provides for community-based pre-kindergarten programs and parent education and training on child development issues.

Classification by Type	2005-06	2004-05		
Salaries	527	424		
Supplier and Other Payments	93	93		
Transfers for Public Services	2,686	2,803		
			3,306	3,320

Education Property Tax Relief (LR09)

Provides for the first year of the two-year education property tax relief program to offset the reduction in school divisions' property tax revenue.

Classification by Type	2005-06	2004-05		
Transfers to Individuals	55,050	- - -		
			55,050	- - -

			Estimated 2005-06	Estimated 2004-05
Teachers' Pensions and Benefits (LR04)				
Provides for Government's contribution for teachers' pensions and benefits. The Teachers' Superannuation Commission administers the Teachers' Superannuation Plan, the Teachers' Dental Plan and the Teachers' Group Life Insurance Plan. The Saskatchewan Teachers' Retirement Plan and the Teachers' Extended Health Plan are administered by the Saskatchewan Teachers' Federation.				
Allocations				
Teachers' Superannuation Commission			1,343	1,418
Teachers' Superannuation Plan (Statutory)			94,670	62,780
Teachers' Group Life Insurance (Statutory)			1,684	1,635
Teachers' Dental Plan			8,820	8,400
Saskatchewan Teachers' Retirement Plan (Statutory)			38,038	34,580
Teachers' Extended Health Plan			10,619	10,310
Classification by Type	2005-06	2004-05		
Salaries	576	612		
Supplier and Other Payments	767	806		
Transfers for Public Services - Pensions and Benefits	153,831	117,705		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $20,782K.			**155,174**	119,123
Amortization of Capital Assets				
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.				
Categories of Amortization				
Land, Buildings and Improvements			699	601
Office and Information Technology			2,804	2,776
Classification by Type	2005-06	2004-05		
Amortization	3,503	3,377		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			**3,503**	3,377

SASKATCHEWAN

Northern Affairs

Vote 75

The mandate of the Department is to promote the social and economic development of northern Saskatchewan communities in partnership with the federal government and northern communities by supporting regional development and development of businesses and industries, and coordinating government activities in the Northern Administration District of Saskatchewan.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	**1,278**	1,310
Resource and Economic Development	**3,288**	3,341
Northern Strategy	**914**	574
Total Appropriation	**5,480**	5,225
Capital Asset Acquisitions	**- - -**	- - -
Capital Asset Amortization	**7**	7
Total Expense	**5,487**	5,232

FTE Staff Complement

Department	**41.0**	34.6
	41.0	34.6

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Northern Affairs

Vote 75 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services (NA01)		
Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, policy and planning and other operational services that include head office accommodation required for the delivery of the Department's mandate.		
Allocations		
Executive Management	712	705
Human Resource Services	96	107
Financial and Central Services	361	391
Accommodation Services	109 [1]	107

Classification by Type	2005-06	2004-05
Salaries	720	601
Supplier and Other Payments	558	709

	1,278	1,310
Resource and Economic Development (NA04)		
Provides financial and promotional support to northern businesses, entrepreneurs and regional economic development organizations, and develops resource and industry strategies to encourage economic growth in the North. It also coordinates and delivers communications of government programs and initiatives in Northern Saskatchewan.		
Allocations		
Regional Development and Program Services	1,544	1,564
Resource and Industry Development	447	443
Northern Development Fund	512	549
Northern Development Fund - Loan Loss Provision	400	400
Northern Commercial Fish Transportation Subsidy	385	385

Classification by Type	2005-06	2004-05
Salaries	1,413	1,374
Supplier and Other Payments	592	448
Transfers to Individuals	1,283	1,519

	3,288	3,341

[1] For 2005-06, the accommodation estimate includes an amount for amortization and major maintenance projects which was not previously charged for by the Saskatchewan Property Management Corporation. This charge does not change the overall cost to government as explained in the Introduction to the Estimates.

Northern Affairs

Vote 75 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Northern Strategy (NA03)		
Leads planning and coordination of the cross-governmental Northern Strategy, a strategy designed to further social and economic development in the North. Under the Northern Strategy, it provides leadership and support for the delivery of investments under the Canada-Saskatchewan Northern Development Accord and the Northern Development Agreement in partnership with the federal government and the Northern Development Board Corporation.		
Allocations		
Planning, Policy and Program Evaluation	314	174
Northern Development Agreement	600	400

Classification by Type	2005-06	2004-05
Salaries	286	140
Supplier and Other Payments	28	34
Transfers for Public Services	600	400
	914	574

Amortization of Capital Assets		
Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.		
Categories of Amortization		
Machinery and Equipment	1	1
Office and Information Technology	6	6

Classification by Type	2005-06	2004-05
Amortization	7	7
Amortization is a non-voted, non-cash expense and is presented for information purposes only.	7	7

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SASKATCHEWAN

Property Management

Vote 13

The mandate of the Department is to support public agency program delivery by providing best value for client requirements in the areas of accommodation, property management, furnishings and supplies, transportation, purchasing, risk management, records management, telecommunications and mail services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	- - -	- - -
Accommodation Services	9,025	- - -
Project Management	- - -	- - -
Purchasing	1,949	- - -
Transportation Services	- - -	- - -
Government Support Services	- - -	- - -
Major Capital Asset Acquisitions	23,495	- - -
Total Appropriation	34,469	- - -
Capital Asset Acquisitions	(23,495)	- - -
Capital Asset Amortization	62	- - -
Total Expense	11,036	- - -

FTE Staff Complement

Department	828.9	- - -
	828.9	- - -

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Property Management

Vote 13 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Central Management and Services (PM01)

Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, policy and planning, risk management and communications required for the delivery of the Department's mandate.

Allocations

Executive Management	495	---
Central Services	7,468	---
Accommodation Services	302	---
Allocated to Services Subvotes	(8,265)	---

Classification by Type	2005-06	2004-05
Salaries	5,153	---
Supplier and Other Payments	3,102	---
Allocated to Services Subvotes	(8,265)	---
Amortization	10	---

	---	---

Accommodation Services (PM02)

Provides for the operation and maintenance of government buildings and facilities.

Allocations

Operations and Maintenance of Owned Property	73,345	---
Operations and Maintenance of Leased Property	49,880	---
Operations and Maintenance in support of the Legislative Assembly	2,748	---
Program Delivery and Client Services	24,194	---
Wind Energy	400	---
Energy Performance Investments	1,740	---
Accommodation Allocated to Departments	(103,915)	---
Accommodation Charged to External Clients	(39,367)	---

Classification by Type	2005-06	2004-05
Salaries	25,503	---
Supplier and Other Payments	103,734	---
Allocation from Central Management and Services	5,955	---
Amortization	17,115	---
Recovery - Internal	(103,915)	---
Recovery - External	(39,367)	---

	9,025	---

Property Management

Vote 13 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Project Management (PM03)		
Provides for the management of major client projects for capital construction.		
Allocations		
Regina Provincial Correctional Centre	3,893	---
Provincial Health Laboratory	1,249	---
Other	900	---
Project Management Allocated to Departments	(6,042)	---
	---	---

Classification by Type	2005-06	2004-05
Supplier and Other Payments	6,042	---
Recovery - Internal	(6,042)	---

Purchasing (PM04)		
Provides for government procurement of various goods and services, and for supplier development.		
	1,949	---

Classification by Type	2005-06	2004-05
Salaries	1,396	---
Supplier and Other Payments	553	---

Transportation Services (PM05)		
Provides for government's vehicle fleet, executive air services and air ambulance services.		
Allocations		
Vehicle Services	30,152	---
Air Services	6,829	---
Transportation Services Allocated to Departments	(22,134)	---
Transportation Services Charged to External Clients	(14,847)	---
	---	---

Classification by Type	2005-06	2004-05
Salaries	2,828	---
Supplier and Other Payments	19,732	---
Allocation from Central Management and Services	1,525	---
Amortization	12,896	---
Recovery - Internal	(22,134)	---
Recovery - External	(14,847)	---

Property Management

Vote 13 - Continued

(in thousands of dollars)

			Estimated 2005-06	Estimated 2004-05
Government Support Services (PM06)				
Provides for the operations of government support services including mail, telecommunications, office and janitorial supplies, records management and other support services.				
Allocations				
Mail Services			10,512	- - -
Telecommunications Services			12,121	- - -
Distribution Centre and Other Services			5,892	- - -
Government Support Services Allocated to Departments			(20,635)	- - -
Government Support Services Charged to External Clients			(7,890)	- - -
Classification by Type	2005-06	2004-05		
Salaries	2,933	- - -		
Supplier and Other Payments	24,741	- - -		
Allocation from Central Management and Services	785	- - -		
Amortization	66	- - -		
Recovery - Internal	(20,635)	- - -		
Recovery - External	(7,890)	- - -		
			- - -	- - -
Major Capital Asset Acquisitions (PM07)				
Provides for the investment of major capital assets including land, infrastructure, buildings, vehicles, aircraft, information technology and other capital.				
Allocations				
Land, Buildings and Improvements			8,992	- - -
Machinery and Equipment			14,503	- - -
Classification by Type	2005-06	2004-05		
Capital Asset Acquisitions	23,495	- - -		
			23,495	- - -

Property Management

Vote 13 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Department's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset with the exception of certain transportation equipment components which is based on usage.

Categories of Amortization		
Land, Buildings and Improvements	16,851	- - -
Machinery and Equipment	13,298	- - -
Allocated to above	(30,087)	- - -

Classification by Type	2005-06	2004-05
Amortization	30,149	- - -
Amortization Allocated to Services Subvotes	(30,087)	- - -

Amortization is a non-voted, non-cash expense and is presented for information purposes only.	**62**	- - -

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SASKATCHEWAN

Public Service Commission

Vote 33

The Public Service Commission provides leadership and policy direction for the human resource function in the public service. The Commission either directly delivers or collaborates with the departments and agencies of government in the delivery of a wide range of human resource services for the public service.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	**2,187**	2,165
Human Resource Information Services	**1,250**	1,250
Employee Relations	**1,472**	1,517
Human Resource Development	**3,088**	2,655
Aboriginal Management and Professional Internship Program	**623**	623
Total Appropriation	**8,620**	8,210
Capital Asset Acquisitions	**- - -**	- - -
Capital Asset Amortization	**141**	141
Total Expense	**8,761**	8,351

FTE Staff Complement

Commission	**123.4**	117.9
	123.4	117.9

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Commission's capital asset acquisitions and includes the amortization of the Commission's capital assets.

Public Service Commission

Vote 33 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services (PS01)		
Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, policy and planning, communications and other operational services that include head office accommodation required for the delivery of the Commission's mandate.		
Allocations		
Executive Management	244	251
Central Services	1,186	1,179
Accommodation Services	757	735

Classification by Type	2005-06	2004-05
Salaries	1,055	1,055
Supplier and Other Payments	1,132	1,110
	2,187	2,165

Human Resource Information Services (PS06)

Designs, develops, implements and maintains government-wide information systems to collect, track and audit information required for payroll purposes and human resource management. It assists departments in the implementation and operation of government-wide human resource information technology systems by providing training in systems operation and advice to resolve problems and technical issues. It also maintains government-wide personnel, position and competition records.

Classification by Type	2005-06	2004-05
Salaries	983	983
Supplier and Other Payments	267	267
	1,250	1,250

Employee Relations (PS04)

Represents government in the negotiation of collective agreements with bargaining agents of its employees, provides labour relations services to management and develops and administers compensation policies for non-union employees. It also develops standard criteria used to evaluate jobs in the public service.

Classification by Type	2005-06	2004-05
Salaries	1,238	1,238
Supplier and Other Payments	234	279
	1,472	1,517

Public Service Commission

Vote 33 - Continued

(in thousands of dollars)

Human Resource Development (PS03)

Applies standard classification and staffing criteria to jobs in the public service and provides the means to recruit, assess and select applicants to public service employment. It supports building management and organizational capacity and provides leadership in human resource planning across the public service. It also provides workplace diversity programs and employee and family assistance counseling services.

Classification by Type	2005-06	2004-05	**Estimated 2005-06**	**Estimated 2004-05**
Salaries	2,750	2,437		
Supplier and Other Payments	338	218		
			3,088	2,655

Aboriginal Management and Professional Internship Program (PS07)

Provides learning and developmental opportunities and work experience within the public service to Aboriginal interns.

Classification by Type	2005-06	2004-05		
Salaries	593	593		
Supplier and Other Payments	30	30		
			623	623

Amortization of Capital Assets

Accounts for the estimated annual consumption of the Commission's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.

Categories of Amortization				
Land, Buildings and Improvements			31	31
Office and Information Technology			110	110
Classification by Type	2005-06	2004-05		
Amortization	141	141		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			**141**	141

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SASKATCHEWAN

Rural Development

Vote 43

The mandate of the Department is to work with individuals, businesses, co-operatives, communities and government departments to promote and enhance rural development.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	**826**	520
Policy and Planning	**547**	547
Investment Programs	**3,195**	3,060
Industry Development	**1,420**	1,520
Co-operatives	**638**	710
Total Appropriation	**6,626**	6,357
Capital Asset Acquisitions	**- - -**	- - -
Capital Asset Amortization	**- - -**	- - -
Total Expense	**6,626**	6,357

FTE Staff Complement

Department	**40.0**	36.0
	40.0	36.0

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations and staff complements.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Department's capital asset acquisitions and includes the amortization of the Department's capital assets.

Rural Development

Vote 43 - Continued

(in thousands of dollars)

			Estimated 2005-06	Estimated 2004-05
Central Management and Services (RD01)				
Provides executive direction and centrally-managed services in the areas of finance, human resources, information management, communications and other operational services that include head office accommodation required for the delivery of the Department's mandate.				
Allocations				
Executive Management			445	345
Central Services			213	13
Accommodation Services			168	162
Classification by Type	2005-06	2004-05		
Salaries	470	295		
Supplier and Other Payments	356	225		
			826	520
Policy and Planning (RD02)				
Provides direction and leadership in the analysis, development and design of rural economic development policies and programs.				
Classification by Type	2005-06	2004-05		
Salaries	319	319		
Supplier and Other Payments	228	228		
			547	547
Investment Programs (RD03)				
Provides financial assistance to businesses, business organizations and regionally-based development organizations to encourage economic growth in rural Saskatchewan.				
Allocations				
Regional Economic Development Authorities and Organizations			1,715	1,715
Small Business Loan Associations			680	560
Small Business Loan Associations - Loan Loss Provision			800	785
Classification by Type	2005-06	2004-05		
Transfers for Public Services	1,715	1,715		
Transfers to Individuals	1,480	1,345		
			3,195	3,060

Rural Development

Vote 43 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Industry Development (RD04)		
Develops and implements policies, programs and services that promote the development of the small business sector and provides technical assistance to support and sustain regionally and sectorally based economic development activities.		
Allocations		
Regional Development	837	940
Special Projects and Investment Services	583	580
Classification by Type	2005-06	2004-05
Salaries	1,143	1,242
Supplier and Other Payments	277	278
	1,420	1,520
Co-operatives (RD05)		
Develops and implements policies, programs, and services that support and promote the development of co-operatives.		
Classification by Type	2005-06	2004-05
Salaries	433	505
Supplier and Other Payments	205	205
	638	710

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SASKATCHEWAN

Saskatchewan Property Management Corporation

Vote 53

The mandate of the Corporation is to support Government program delivery by meeting its clients' accommodation and program-related commercial and custodial service needs.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Provision of Central Services to Government	---	2,008
Asset Renewal	---	14,400
Wind Energy Initiative	---	400
Total Appropriation	---	16,808
Capital Asset Acquisitions	---	---
Capital Asset Amortization	---	---
Total Expense	---	16,808

Effective April 1, 2005, the Saskatchewan Property Management Corporation is disestablished. Responsibility for the activities of the Corporation are transferred to the new Department of Property Management.

Saskatchewan Property Management Corporation

Vote 53 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Provision of Central Services to Government (SP01)		
Provides an operating subsidy for central services provided to Government including management of government space.		
Classification by Type		
	2005-06	2004-05
Transfers for Public Services	---	2,008
	---	2,008
Asset Renewal (SP02)		
Provides for capital renewal and upgrades of government assets.		
Classification by Type		
	2005-06	2004-05
Transfers for Public Services - Capital	---	14,400
	---	14,400
Wind Energy Initiative (SP03)		
Provides for payments to the Saskatchewan Power Corporation for the purchase of wind-generated electricity.		
Classification by Type		
	2005-06	2004-05
Transfers for Public Services	---	400
	---	400

SASKATCHEWAN

Saskatchewan Research Council

Vote 35

The mandate of the Council is to assist clients from the public and private sectors in developing a viable economy with quality jobs and a secure environment through research, development and transfer of innovative scientific and technological solutions, applications and services.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Saskatchewan Research Council	**8,190**	7,779
Total Appropriation	**8,190**	7,779
Capital Asset Acquisitions	---	---
Capital Asset Amortization	---	---
Total Expense	**8,190**	7,779

Saskatchewan Research Council

Vote 35 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Saskatchewan Research Council (SR01)

Supports applied research and assists clients in the private and public sectors in the transfer and commercialization of technology to support economic development.

Classification by Type	2005-06	2004-05
Transfers for Public Services	8,190	7,779
	8,190	7,779

SASKATCHEWAN

General Revenue Fund
Budgetary Appropriation and Expense

Legislative Branch of Government

Except for the Provincial Auditor, the Estimates included in the "Legislative Branch of Government" section are reviewed and recommended by the Board of Internal Economy. The Board is established by *The Legislative Assembly and Executive Council Act* to exercise financial authority over the operations of the Legislative Assembly and various officers of the Legislature.

Pursuant to *The Provincial Auditor Act*, the Estimates of the Provincial Auditor are reviewed and recommended by the Public Accounts Committee.

The Legislative Assembly refers the review of these Estimates to the House Services Committee.

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SASKATCHEWAN

Chief Electoral Officer

Vote 34

The mandate of the Office is to provide impartial administration of provincial elections, by-elections and election finances to ensure public confidence in the integrity of the electoral process for the Saskatchewan electorate.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Chief Electoral Officer	791	761
Total Appropriation	791	761
Capital Asset Acquisitions	---	---
Capital Asset Amortization	---	---
Total Expense	791	761

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Chief Electoral Officer

Vote 34 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Chief Electoral Officer (CE01)

Plans and administers provincial elections and by-elections for the Legislature, enumerations other than during an election and provincial election finances under *The Election Act, 1996*. The Office maintains the Province's political contributions tax credit disclosure regime under *The Political Contributions Tax Credit Act, 2001*, administers plebiscites and referendums under *The Referendum and Plebiscite Act* and Time votes conducted under *The Time Act*.

Classification by Type	2005-06	2004-05		
Salaries	435	443		
Supplier and Other Payments	356	318		
Amounts in this subvote are "Statutory".			**791**	761

SASKATCHEWAN

Children's Advocate

Vote 76

The mandate of the Office of Children's Advocate is to promote the interests of, and act as a voice for, children who have concerns about provincial government services to ensure that the rights of children and youth are respected and valued in communities and in government practice, policy and legislation.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Children's Advocate	**1,206**	1,150
Total Appropriation	**1,206**	1,150
Capital Asset Acquisitions	---	---
Capital Asset Amortization	---	---
Total Expense	**1,206**	1,150

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Children's Advocate

Vote 76 - Continued

(in thousands of dollars)

			Estimated 2005-06	Estimated 2004-05
Children's Advocate (CA01)				
Engages in public education, works to resolve disputes, conducts independent investigations and recommends improvements to programs for children to the Government and the Legislative Assembly.				
Allocations				
Children's Advocate Operations			1,077	1,022
Children's Advocate's Salary (Statutory)			129	128
Classification by Type	2005-06	2004-05		
Salaries	892	869		
Supplier and Other Payments	314	281		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $1,077K.			**1,206**	1,150

SASKATCHEWAN

Conflict of Interest Commissioner

Vote 57

The mandate of the Office is to coordinate disclosure of assets held by Members, provide advice on conflict of interest issues, conduct inquiries and provide opinions on compliance with *The Members' Conflict of Interest Act* if requested by a Member, the President of the Executive Council or the Legislative Assembly.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Conflict of Interest Commissioner	**122**	122
Total Appropriation	**122**	122
Capital Asset Acquisitions	- - -	- - -
Capital Asset Amortization	- - -	- - -
Total Expense	**122**	122

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Conflict of Interest Commissioner

Vote 57 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Conflict of Interest Commissioner (CC01)

Coordinates disclosure of assets held by Members, provides advice on conflict of interest issues, conducts inquiries and provides opinions on compliance with *The Members' Conflict of Interest Act* if requested by a Member, the President of the Executive Council or the Legislative Assembly.

Classification by Type	2005-06	2004-05		
Salaries	70	70		
Supplier and Other Payments	52	52		
			122	122

SASKATCHEWAN

Information and Privacy Commissioner

Vote 55

The mandate of the Office is to review decisions and action of government under the *Freedom of Information and Protection of Privacy Act*, of local authorities under the *Local Authority Freedom of Information and Protection of Privacy Act* and health information trustees under the *Health Information Protection Act*. The Office provides that oversight for the purpose of ensuring that Saskatchewan residents enjoy the full measure of their 'information rights' guaranteed by those statutes. Those information rights include the right to access public information and the right to have personal privacy protected.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Information and Privacy Commissioner	**488**	387
Total Appropriation	**488**	387
Capital Asset Acquisitions	---	---
Capital Asset Amortization	---	---
Total Expense	**488**	387

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Information and Privacy Commissioner

Vote 55 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Information and Privacy Commissioner (IP01)

The Information and Privacy Commissioner, as a statutory officer of the Legislative Assembly, oversees three different provincial access and privacy laws. This includes reviewing decisions of government institutions, local authorities and health information trustees on access to information requests and breach of privacy complaints in respect of personal information collected, used or disclosed by those bodies. The Commissioner provides public education on information rights in the province.

Classification by Type	2005-06	2004-05		
Salaries	277	223		
Supplier and Other Payments	211	164		
			488	387

SASKATCHEWAN

Legislative Assembly

Vote 21

The Legislative Assembly is the parliament of Saskatchewan, consisting of Members who are elected by the people of Saskatchewan. The mandate of the Legislative Assembly is to make provincial laws, control public finances and to debate public issues and the actions of the Executive Government through the Province's elected representatives.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Central Management and Services	**2,187**	2,110
Legislative Assembly Services	**4,365**	4,192
Payments and Allowances to Individual Members	**11,348**	10,872
Committees of the Legislative Assembly	**89**	98
Caucus Operations	**1,454**	1,423
Total Appropriation	**19,443**	18,695
Capital Asset Acquisitions	**- - -**	(20)
Capital Asset Amortization	**96**	97
Total Expense	**19,539**	18,772

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Legislative Assembly's capital asset acquisitions and includes the amortization of the Legislative Assembly's capital assets.

Legislative Assembly

Vote 21 - Continued

(in thousands of dollars)

			Estimated 2005-06	Estimated 2004-05
Central Management and Services (LG01)				
Provides executive direction through the Speaker, the Board of Internal Economy and the Clerk of the Legislative Assembly, and centrally-managed services in the areas of finance, human resources, policy and planning, information management and communications services.				
Allocations				
Executive Management			268	232
Central Services			1,919	1,878
Classification by Type	2005-06	2004-05		
Salaries	1,314	1,287		
Supplier and Other Payments	852	803		
Capital Asset Acquisitions	- - -	20		
Transfers for Public Services	21	- - -		
			2,187	2,110
Legislative Assembly Services (LG03)				
Provides services necessary for Members and for the operation of the House and committees, including procedural, protocol, sessional, security, legal, public information and parliamentary library services.				
Allocations				
Legislative Assembly Office			2,700	2,620
Legislative Library			1,428	1,351
Legislative Counsel and Law Clerk			237	221
Classification by Type	2005-06	2004-05		
Salaries	2,787	2,757		
Supplier and Other Payments	1,404	1,265		
Transfers for Public Services	174	170		
			4,365	4,192
Payments and Allowances to Individual Members (LG05)				
Provides remuneration and expense payments to Members of the Legislative Assembly.				
Allocations				
Indemnity, Allowances and Expenses for Members (Statutory)			11,096	10,612
Allowances for Additional Duties (Statutory)			252	260
Classification by Type	2005-06	2004-05		
Salaries	7,056	6,942		
Supplier and Other Payments	4,292	3,930		
Amounts in this subvote are "Statutory".			**11,348**	10,872

Legislative Assembly

Vote 21 - Continued

(in thousands of dollars)

			Estimated 2005-06	Estimated 2004-05
Committees of the Legislative Assembly (LG04)				
Provides services for the operation of standing and special committees of the Legislative Assembly. It also provides for Members' Committee expenses.				
Allocations				
Committee Support Services			19	17
Members' Committee Expenses (Statutory)			70	81
Classification by Type	2005-06	2004-05		
Salaries	30	31		
Supplier and Other Payments	59	67		
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $19K.			**89**	98
Caucus Operations (LG06)				
Provides research, secretarial and administrative services for Government and Opposition caucuses. It also provides for the operation of the Office of the Official Opposition.				
Allocations				
Government Caucus (Statutory)			503	493
Opposition Caucus and Office of the Leader of the Opposition (Statutory)			951	930
Classification by Type	2005-06	2004-05		
Transfers for Public Services	1,454	1,423		
Amounts in this subvote are "Statutory".			**1,454**	1,423
Amortization of Capital Assets				
Accounts for the estimated annual consumption of the Legislative Assembly's capital assets. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.				
Categories of Amortization				
Machinery and Equipment			82	62
Office and Information Technology			14	35
Classification by Type	2005-06	2004-05		
Amortization	96	97		
Amortization is a non-voted, non-cash expense and is presented for information purposes only.			**96**	97

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SASKATCHEWAN

Ombudsman

Vote 56

The mandate of the Office of the Provincial Ombudsman is to promote fairness in the provision of services by the Government of Saskatchewan.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Ombudsman	1,666	1,581
Total Appropriation	1,666	1,581
Capital Asset Acquisitions	---	---
Capital Asset Amortization	---	---
Total Expense	1,666	1,581

For comparative purposes, figures shown for 2004-05 have been restated to be consistent with the presentation of the 2005-06 Estimates. The Restatement Schedule, provided in the Supplementary Information section, presents an itemized reconciliation of appropriations.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Ombudsman

Vote 56 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Ombudsman (OM01)		
Investigates complaints respecting administrative actions and decisions of government and, where warranted, recommends corrective action to the Government and the Legislative Assembly. The Office assists in the resolution of complaints against the Government through mediation, negotiation and non-adversarial approaches. The Office engages in public education about fairness and the powers and duties of the Ombudsman.		
Allocations		
Ombudsman Operations	1,538	1,453
Ombudsman's Salary (Statutory)	128	128

Classification by Type	2005-06	2004-05
Salaries	1,292	1,255
Supplier and Other Payments	374	326

This subvote includes "Statutory" amounts. The amount "To Be Voted" is $1,538K.	**1,666**	1,581

SASKATCHEWAN

Provincial Auditor

Vote 28

The Office serves the people of Saskatchewan through the Legislative Assembly. The Office encourages accountability and effective management in government operations through its independent examinations, advice and reports on the management of public resources entrusted to government.

Summary of Appropriation and Expense

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05[1]
Provincial Auditor	**5,576**	5,405
Unforeseen Expenses	**356**	350
Total Appropriation	**5,932**	5,755
Capital Asset Acquisitions	**(73)**	- - -
Capital Asset Amortization	**81**	- - -
Total Expense	**5,940**	5,755

[1] Because of a general election in 2003, the Standing Committee on Public Accounts was not appointed in time to consider the 2004-05 funding request of $5,498K and a contingency appropriation of $355K. As provided by *The Provincial Auditor Act*, the Speaker was required to submit the estimates from the previous fiscal year (2003-04) for approval for 2004-05.

The "Total Appropriation" includes the estimated "To Be Voted" and "Statutory" amounts. The "Total Expense" excludes the appropriation required for the Office's capital asset acquisitions and includes the amortization of the Office's capital assets.

Provincial Auditor

Vote 28 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Provincial Auditor (PA01)		
Provides for the audits of the administration of programs and activities of government departments, health and education institutions, commissions, boards and Crown corporations and for reporting the results of all audits annually to the Legislative Assembly and the public. It also provides assistance to the Standing Committee on Public Accounts and Crown and Central Agencies in its review of the Provincial Auditor's Report, the Public Accounts and other reports.		
Allocations		
Provincial Auditor Operations	5,446	5,277
Provincial Auditor's Salary (Statutory)	130	128
Classification by Type	2005-06	2004-05
Salaries	3,697	3,646
Supplier and Other Payments	1,806	1,759
Capital Asset Acquisitions	73	- - -
This subvote includes "Statutory" amounts. The amount "To Be Voted" is $5,446K.	**5,576**	5,405
Unforeseen Expenses (PA02)		
Provides for unforeseen expenses pursuant to Section 10.1 of *The Provincial Auditor Act*.		
Classification by Type	2005-06	2004-05
Salaries	356	350
	356	350
Amortization of Capital Assets		
Accounts for the estimated annual consumption of the capital assets utilized by the Office of the Provincial Auditor. Amortization (depreciation) is calculated using the straight-line method based on the estimated useful life of the asset.		
Categories of Amortization		
Office and Information Technology	81	- - -
Classification by Type	2005-06	2004-05
Amortization	81	- - -
Amortization is a non-voted, non-cash expense and is presented for information purposes only.	**81**	- - -

SASKATCHEWAN

General Revenue Fund
Fiscal Stabilization Fund Transfer

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SASKATCHEWAN

Fiscal Stabilization Fund

Vote 71

The Fiscal Stabilization Fund is created by legislation to stabilize the fiscal position of the Province from year to year in order to improve long-term fiscal planning. Fiscal stabilization occurs by transferring money between the Fiscal Stabilization Fund and the General Revenue Fund.

Summary

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
General Revenue Fund Transfer to (from) the Fiscal Stabilization Fund	**(145,000)**	(171,100)
	(145,000)	(171,100)[1]

[1] 2004-05 is adjusted by $13.0M due to Further Estimates.

Fiscal Stabilization Fund

Vote 71 - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Fiscal Stabilization Transfer (FS01)

This is a transfer of money between the General Revenue Fund (GRF) and the Fiscal Stabilization Fund (FSF). This transfer is intended to stabilize the fiscal position of the Province to facilitate long-term fiscal planning.

	2005-06	2004-05		
GRF Transfer to (from) the FSF	(145,000)	(171,100)		
			(145,000)	(171,100)[1]

[1] 2004-05 is adjusted by $13.0M due to Further Estimates.

SASKATCHEWAN

General Revenue Fund
Lending and Investing Activities

Lending and Investing Activities

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Agriculture and Food (Vote 146)		
Investment in Crown agricultural land held for resale (AG02) - *To Be Voted*	**400**	400
Highways and Transportation (Vote 145)		
Loans for Short-Line Railways (HI01) - *To Be Voted*	**800**	1,050
Learning (Vote 169)		
Loans to Student Aid Fund (LR01) - *To Be Voted*	**66,000**	66,000
Northern Affairs (Vote 163)		
Loans under *The Economic and Co-operative Development Act* - *The Northern Economic Development Regulations* (NA01) - *To Be Voted*	**2,010**	2,010
Rural Development (Vote 144)		
Loans under *The Economic and Co-operative Development Act* (RD01) - *To Be Voted*	**8,000**	7,500
Crown Investments Corporation of Saskatchewan (Vote 165)		
Loans (CI01) - *Statutory*	**- - -**	32,800
Education Infrastructure Financing Corporation (Vote 170)		
Loans (ED01) - *Statutory*	**- - -**	3,900
Municipal Financing Corporation of Saskatchewan (Vote 151)		
Loans (MF01) - *Statutory*	**5,000**	10,000
Saskatchewan Opportunities Corporation (Vote 154)		
Loans (SO01) - *Statutory*	**1,700**	- - -
Saskatchewan Power Corporation (Vote 152)		
Loans (PW01) - *Statutory*	**236,500**	101,600

Lending and Investing Activities - Continued

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05
Saskatchewan Telecommunications Holding Corporation (Vote 153)		
Loans (ST01) - *Statutory*	95,000	30,400
Saskatchewan Water Corporation (Vote 140)		
Loans (SW01) - *Statutory*	13,000	8,800
SaskEnergy Incorporated (Vote 150)		
Loans (SE01) - *Statutory*	137,200	68,100

Debt Redemption, Sinking Fund and Interest Payments

(in thousands of dollars)

	Estimated 2005-06	Estimated 2004-05

Debt Redemption (Vote 175)

Provides for payments associated with the Province's debt incurred for Government and Crown corporation purposes. Debt redemption payments associated with debt incurred for Crown corporation purposes are reimbursed by the respective Crown corporation.

	2005-06	2004-05		
Crown Enterprise Share - *Statutory*	303,125	234,429		
Government Share - *Statutory*	747,128	1,109,073		
			1,050,253	1,343,502

Sinking Fund Payments - Government Share (Vote 176)

Provides payments to provincial sinking funds associated with certain debt incurred for Government and Crown corporation purposes. Sinking fund payments associated with debt incurred for Crown corporations are reimbursed by the respective Crown corporation.

	2005-06	2004-05		
Sinking Fund Payments - *Statutory*	89,037	89,392		
Less: Reimbursement from Enterprises	27,422	26,583		
			61,615	62,809

Interest on Gross Debt - Crown Enterprise Share (Vote 177)

Provides for interest costs on the Province's debt incurred for Crown corporation purposes and the reimbursement of those interest costs by the respective Crown corporation.

	2005-06	2004-05		
Interest on Gross Debt - Crown Enterprise Share - *Statutory*	251,035	280,437		
Less: Reimbursement from Enterprises	251,035	280,437		
			---	---

SASKATCHEWAN

Supplementary Information

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FTE Staff Complement

	Estimated 2005-06	Estimated 2004-05	Change
Government Departments			
Agriculture and Food	**398.5**	397.5	1.0
Community Resources and Employment	**2,131.3**	2,095.5	35.8
Corrections and Public Safety	**1,679.7**	1,673.9 [1]	5.8
Culture, Youth and Recreation	**87.5**	79.5	8.0
Environment	**1,054.9**	1,045.9 [1]	9.0
Executive Council	**89.0**	83.0	6.0
Finance	**373.0**	374.0	(1.0)
First Nations and Metis Relations	**36.0**	26.0	10.0
Government Relations	**181.5**	177.0	4.5
Health	**666.7**	638.0 [1]	28.7
Highways and Transportation	**1,429.5**	1,429.5	- - -
Industry and Resources	**338.8**	340.8	(2.0)
Information Technology Office	**85.4**	75.4	10.0
Justice	**905.4**	870.6	34.8
Labour	**178.3**	180.8	(2.5)
Learning	**522.2**	522.2	- - -
Northern Affairs	**41.0**	34.6	6.4
Property Management	**828.9**	829.8 [2]	(0.9)
Public Service Commission	**123.4**	117.9	5.5
Rural Development	**40.0**	36.0	4.0
FTEs for Government Departments	**11,191.0**	11,027.9	163.1
Revolving Funds			
Commercial Revolving Fund	**197.8**	197.8 [1]	- - -
Correctional Facilities Industries Revolving Fund	**4.0**	2.0	2.0
Correspondence School Revolving Fund	**29.1**	29.1	- - -
Livestock Services Revolving Fund	**48.0**	48.0	- - -
Pastures Revolving Fund	**76.1**	76.1	- - -
Public Employees' Benefits Agency Revolving Fund	**82.0**	72.0	10.0
Queen's Printer Revolving Fund	**9.0**	9.0	- - -
Resource Protection and Development Revolving Fund	**22.2**	22.2	- - -
FTEs for Revolving Funds	**468.2**	456.2	12.0
Fish and Wildlife Development Fund	**17.9**	17.9	- - -
FTEs	**11,677.1**	11,502.0	175.1

FTE (Full-Time Equivalent) is a measure of staff utilization for executive government organizations that are subject to *The Public Service Act*.

[1] For 2005-06, four departments have adjusted their FTEs for a total of 145.8 to more accurately reflect actual staff utilization. 2004-05 FTEs for the Department of Corrections and Public Safety (11.0 FTEs), Department of Environment (44.1 FTEs), Department of Health (81.2 FTEs), and the Commercial Revolving Fund (9.5 FTEs) are adjusted accordingly.

[2] For 2005-06, the Saskatchewan Property Management Corporation is disestablished. Responsibility for the activities of the Corporation and 829.8 FTEs are transferred to the Department of Property Management.

Reconciliation of Net Debt and Accumulated Deficit

as at March 31

(in thousands of dollars)

	2004
Accumulated Deficit	(7,054,005)
Prepaid Expenses	(2,221)
Net Debt	(7,056,226)
Capital Assets	1,530,393
Inventories	54,471
Prepaid Expenses	2,221
Accumulated Deficit	(5,469,141)

All amounts except for Inventories are from 2003-04 Public Accounts - Volume 1

Restatement Schedule

2004-05 Appropriation and FTE Restatement

Restatement - Appropriation

Each year there may be some form of government reorganization. These reorganizations may include:

- creation of new departments or disestablishment of existing departments;
- transfer of a program or function from one department to another; and,
- transfer of some program area or function (subvote) from one area of a department to another area.

To improve comparability, a restatement of the prior year's estimate is presented. A restatement ensures that the prior year's funding associated with an activity or program is placed in the same department or subvote that will be performing that function in the current year.

The "Restatement Schedule" indicates the functions that were transferred in or out of a particular subvote in order to arrive at the 2004-05 "Restated Estimate" for the subvote as it appears in the 2005-06 Estimates.

Occasionally, departments may transfer functions within a subvote from one allocation to another. In these instances, the affected allocations are restated and, if significant, an explanatory note is provided within the restatement schedule.

Restatement - FTE

Changes to *The Financial Administration Act, 1993* allows departments to provide services to other departments on a cost recovery basis. Staff utilization (FTEs) required to provide the service is shown in the department providing the service. The restatement of FTEs for this purpose is shown in the restatement schedule by department. No appropriation transfer is required because departments will continue to be responsible for the cost of the services.

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Executive Branch of Government		
Agriculture, Food and Rural Revitalization		
Vote 1		
In addition to the reorganization of programs outlined below, this vote is shown as Agriculture and Food.		
Administration (AG01) and Accommodation and Central Services (AG02)		
For 2005-06, a new subvote shown as Central Management and Services (AG01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes.		
2004-05 Main Estimates AG01 ($2,053K) and AG02 ($3,895K)	5,948	37.0
Transferred to: **Rural Development**		
Central Management and Services (RD01)		
- Executive Management	(345)	(1.0)
- Accommodation Services	(35)	---
2004-05 Restated Estimate	5,568	36.0
Policy and Planning (AG05)		
2004-05 Main Estimate	6,028	52.7
Transferred to: **Rural Development**		
Policy and Planning (RD02)	(547)	(5.0)
2004-05 Restated Estimate	5,481	47.7
Community Resources and Employment		
Vote 36		
Administration (RE01) and Accommodation and Central Services (RE02)		
For 2005-06, a new subvote shown as Central Management and Services (RE01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes. As outlined below, the new subvote also includes the department's centrally-managed services previously provided for in other subvotes.		
2004-05 Main Estimates RE01 ($7,257K) and RE02 ($18,129K)	25,386	103.5
Transferred from:		
Supporting Families and Building Economic Independence (RE05)		
- Program Delivery	316	3.0
The transfer to the allocation "Central Services" recognizes the independence of the Audit Services Unit from the program area.		
2004-05 Restated Estimate	25,702	106.5
Employment Support and Income Assistance (RE03)		
Within this subvote a portion ($9,000K) of the allocation Saskatchewan Assistance Plan is reallocated to a new allocation shown as Transitional Employment Allowance.		

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Supporting Families and Building Economic Independence (RE05)		
2004-05 Main Estimate	69,433	1,235.5
Transferred to:		
Central Management and Services (RE01)		
- Central Services	(316)	(3.0)
2004-05 Restated Estimate	**69,117**	1,232.5

Corrections and Public Safety

Vote 3

Administration (CP01) and Accommodation and Central Services (CP02)

For 2005-06, a new subvote shown as Central Management and Services (CP01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes.

2004-05 Main Estimates CP01 ($2,491K) and CP02 ($6,887K)	**9,378**	19.0

Culture, Youth and Recreation

Vote 27

Administration (CR01) and Accommodation and Central Services (CR02)

For 2005-06, a new subvote shown as Central Management and Services (CR01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes.

2004-05 Main Estimates CR01 ($1,340K) and CR02 ($2,899K)	**4,239**	15.0

Culture (CR03)

Within this subvote the allocation Centennial Operations Support is shown as Centennial 2005 Office.

Environment

Vote 26

Administration (ER01) and Accommodation and Central Services (ER02)

For 2005-06, a new subvote shown as Central Management and Services (ER01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes. As outlined below, the new subvote also includes the department's centrally-managed services previously provided for in other subvotes.

2004-05 Main Estimates ER01 ($6,559K) and ER02 ($7,116K)	13,675	75.0
Transferred to:		
Fire Management and Forest Protection (ER10) - Forest Fire Operations	(1,200)	- - -
Transferred from:		
Compliance and Field Services (ER08) - Operational Support Services	6,133	96.0
Fire Management and Forest Protection (ER10) - Forest Fire Operations	240	- - -
The transfers to the allocation "Central Services" reflects the reallocation of information technology services and financial and administrative services within the new subvote structure		
2004-05 Restated Estimate	**18,848**	171.0

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Compliance and Field Services (ER08)		
In addition to the reorganization of programs outlined below, a portion ($3,537K and 42.8 FTEs) of the allocation Field Operations is reallocated to the Compliance and Enforcement allocation.		
2004-05 Main Estimate	22,234	337.0
Transferred to:		
Central Management and Services (ER01) - Central Services	(6,133)	(96.0)
Parks (ER04) - Provincial Park Programs	(200)	(3.0)
Forest Services (ER09) - Forest Programs	(300)	(3.0)
Environmental Protection and Water Management (ER11)		
- Air and Land	(1,712)	(16.0)
- Drinking Water Quality Section	(438)	(5.0)
Resource Stewardship (ER15)	(204)	(2.0)
2004-05 Restated Estimate	**13,247**	212.0
Forest Ecosystems (ER09)		
In addition to the reorganization of programs outlined below, this subvote is shown as Forest Services.		
2004-05 Main Estimate	13,269	84.0
Transferred from: Compliance and Field Services (ER08) - Field Operations	300	3.0
The transfer to the allocation "Forest Programs" consolidates forestry specialists from ecoregions to improve management and delivery of the provincial forest program.		
2004-05 Restated Estimate	**13,569**	87.0
Fire Management and Forest Protection (ER10)		
2004-05 Main Estimate	64,782	313.9
Transferred to: Central Management and Services (ER01) - Central Services	(240)	- - -
Transferred from: Accommodation and Central Services (ER02)	1,200	- - -
The transfer to the allocation "Forest Fire Operations" reflects the reallocation of program-based accommodation services.		
2004-05 Restated Estimate	**65,742**	313.9
Resource Stewardship (ER15)		
2004-05 Main Estimate	6,516	77.4
Transferred from: Compliance and Field Services (ER08) - Field Operations	204	2.0
The transfer reflects the consolidation of land management and fish and wildlife resource management specialists to enhance management of the natural resource ecosystem.		
2004-05 Restated Estimate	**6,720**	79.4

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Environmental Protection (ER11)		
In addition to the reorganization of programs outlined below, this subvote is shown as Environmental Protection and Water Management and the allocation Support for Environmental Protection ($80K) is reallocated to the Air and Land allocation.		
2004-05 Main Estimate	12,481	30.0
Transferred from:		
Water Management (ER16)	8,643	32.3
Compliance and Field Services (ER08) - Field Operations	2,150	21.0
The transfers to the allocations "Saskatchewan Watershed Authority", "Air and Land" and "Drinking Water Quality Section" reflect the consolidation of environmental programs and specialists responsible for environmental protection and monitoring compliance with standards to protect air, land and water resources.		
2004-05 Restated Estimate	**23,274**	83.3
Water Management and Protection (ER16)		
2004-05 Main Estimate	8,643	32.3
Transferred to: Environmental Protection and Water Management (ER11)	(8,643)	(32.3)
2004-05 Restated Estimate	---	---
Parks (ER04)		
In addition to the reorganization of programs outlined below, the allocation Regional Parks ($75K) is reallocated to the allocation Provincial Park Program.		
2004-05 Main Estimate	12,904	219.3
Transferred from: Compliance and Field Services (ER08) - Field Operations	200	3.0
The transfer to the allocation "Provincial Park Programs" reflects the consolidation of parks specialists to enhance the management of the parks system.		
2004-05 Restated Estimate	**13,104**	222.3

Executive Council

Vote 10

Administration (EX01) and Accommodation and Central Services (EX02)

For 2005-06, a new subvote shown as Central Management and Services (EX01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes.

2004-05 Main Estimates EX01 ($2,431K) and EX02 ($952K)	**3,383**	36.0

Finance

Vote 18

Administration (FI01) and Accommodation and Central Services (FI02)

For 2005-06, a new subvote shown as Central Management and Services (FI01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes.

2004-05 Main Estimates FI01 ($3,398K) and FI02 ($2,348K)	**5,746**	43.0

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Government Relations and Aboriginal Affairs		
Vote 30		
Pursuant to *The Government Organization Act* and OC 649/2004 October 1, 2004 the Department continues as Government Relations. Responsibility for Aboriginal Affairs is transferred to First Nations and Metis relations by OC 650/2004.		
Administration (GR01) and Accommodation and Central Services (GR02)		
For 2005-06, a new subvote shown as Central Management and Services (GR01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes.		
2004-05 Main Estimates GR01 ($2,890K) and GR02 ($2,149K)	5,039	46.6
Transferred to: **First Nations and Metis Relations**		
Central Management and Services (FN01)		
- Central Services	(144)	(2.0)
- Accommodation Services	(220)	- - -
Policy Coordination and Support for Aboriginal Organizations (FN02) - Policy and Coordination	(100)	(2.0)
Transferred to: **Information Technology Office**		
Interdepartmental Services (IT04)	- - -	(5.0)
2004-05 Restated Estimate	**4,575**	37.6
Intergovernmental Relations (GR04)		
Within this subvote the allocation Constitutional Relations ($263K) is included within the Federal-Provincial Relations allocation.		
Aboriginal Affairs (GR05)		
2004-05 Main Estimate	45,397	22.0
Transferred to: **First Nations and Metis Affairs**		
Policy Coordination and Support for Aboriginal Organizations (FN02)		
- Policy and Coordination	(1,965)	(22.0)
- Support for Aboriginal Organizations and Issues	(1,310)	- - -
Treaty Land Entitlement (FN04)	(10,742)	- - -
Gaming Agreements (FN03)		
- Metis Development Fund	(2,000)	- - -
- First Nations Gaming Agreements	(29,380)	- - -
2004-05 Restated Estimate	- - -	- - -
Municipal Financial Assistance (GR07)		
Within this subvote the allocation Municipal Infrastructure ($4,600K) is included within the Canada Strategic Infrastructure Fund allocation.		
Municipal Relations (GR08)		
2004-05 Main Estimate	4,809	70.0
Transferred to: **Information Technology Office**		
Interdepartmental Services (IT04)	- - -	(1.0)
2004-05 Restated Estimate	**4,809**	69.0

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Health		
Vote 32		
Administration (HE01) and Accommodation and Central Services (HE02)		
For 2005-06, a new subvote shown as Central Management and Services (HE01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes.		
2004-05 Main Estimates HE01 ($6,209K) and HE02 ($5,136K)	**11,345**	79.1
Highways and Transportation		
Vote 16		
Administration (HI01) and Accommodation and Central Services (HI02)		
For 2005-06, a new subvote shown as Central Management and Services (HI01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes.		
2004-05 Main Estimates HI01 ($4,964K) and HI02 ($8,900K)	**13,864**	85.2
Interdepartmental Services (HI12)		
2004-05 Main Estimates	4,413	34.4
Transferred to: **Information Technology Office**		
Interdepartmental Services (IT04)	---	(31.4)
Transferred to:		
Operation of Transportation System (HI10) - Information Technology Services	(4,413)	(3.0)
2004-05 Restated Estimate	---	---
Operation of Transportation System (HI10)		
2004-05 Main Estimates	62,351	524.8
Transferred from: Interdepartmental Services (HI12)	4,413	3.0
The transfer to the allocation "Information Technology Services" reflects the reallocation of the Department's program-based information technology management and systems support activity.		
2004-05 Restated Estimate	**66,764**	527.8
Industry and Resources		
Vote 23		
Administration (IR01) and Accommodation and Central Services (IR02)		
For 2005-06, a new subvote shown as Central Management and Services (IR01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes.		
2004-05 Main Estimates IR01 ($3,506K) and IR02 ($3,760K)	7,266	45.0
Transferred to: **Rural Development**		
Central Management and Services (RD01)		
- Central Services	(127)	---
- Accommodation Services	(13)	---
Transferred to: **Information Technology Office**		
Interdepartmental Services (IT04)	---	(17.0)
2004-05 Restated Estimate	**7,126**	28.0

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Investment Programs (IR07)		
In addition to the reorganization of programs outlined below, the allocation Regional Economic Development Authorities and Organizations is shown as Economic Development Organizations.		
2004-05 Main Estimates	15,896	---
Transferred to: **Rural Development**		
Investment Programs (RD03)		
- Regional Economic Development Authorities and Organizations	(1,715)	---
- Small Business Loan Associations	(560)	---
- Small Business Loan Associations - Loan Loss Provision	(785)	---
2004-05 Restated Estimate	**12,836**	---
Industry Development (IR03)		
In addition to the reorganization of programs outlined below, the allocation Regional Development is included in the Business Development allocation.		
2004-05 Main Estimates	8,821	102.9
Transferred to: **Rural Development**		
Industry Development (RD04)		
- Regional Development	(940)	(14.0)
- Special Projects and Investment Services	(580)	(8.0)
2004-05 Restated Estimate	**7,301**	80.9
Co-operatives (IR08)		
2004-05 Main Estimates	710	8.0
Transferred to: **Rural Development**		
Co-operatives (RD05)	(710)	(8.0)
2004-05 Restated Estimate	---	---

Information Technology Office

Vote 74

Administration (IT01) and Accommodation and Central Services (IT02)

For 2005-06, a new subvote shown as Central Management and Services (IT01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes. As outlined below, the new subvote also includes the department's centrally-managed services previously provided for in other subvotes.

2004-05 Main Estimates IT01 ($476K) and IT02 ($156K)	632	5.0
Transferred from:		
Information Management and Technology Initiatives (IT03) -Information Technology Initiatives	327	3.0
The transfer reflects the centralization of communication and corporate support activity within the new subvote structure.		
2004-05 Restated Estimate	**959**	8.0

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Information Management and Technology Initiatives (IT03)		
In addition to the reorganization of programs outlined below, this subvote is shown as IT Coordination and Transformation Initiatives.		
2004-05 Main Estimates	1,977	16.0
Transferred to:		
Interdepartmental Services (IT04)	(50)	---
Central Management and Services (IT01)		
- Central Services	(235)	(2.0)
- Executive Management	(92)	(1.0)
2004-05 Restated Estimate	**1,600**	13.0
New Subvote (IT04)		
Interdepartmental Services		
For 2005-06, the Information Technology Offices will provide information technology services to client departments and agencies under a Service Agreement on a cost recovery basis.		
2004-05 Main Estimates	---	---
Transferred from:		
Highways and Transportation		
Interdepartmental Services (HI12)	---	31.4
Industry and Resources		
Administration (IR01)	---	17.0
Government Relations and Aboriginal Affairs		
Administration (GR01)	---	5.0
Municipal Relations (GR08)	---	1.0
The transfer centralizes the FTEs required to provide the information technology services previously provided for within client departments.		
Transferred from:		
Information Management and Technology Initiatives (IT03) - Information Technology Initiatives	50	---
The transfer recognizes the Information Technology Office's portion of the Information Technology Service Delivery Partnership costs.		
2004-05 Restated Estimate	**50**	54.4

Justice

Vote 3

Administration (JU01) and Accommodation and Central Services (JU02)

For 2005-06, a new subvote shown as Central Management and Services (JU01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes.

2004-05 Main Estimates JU01 ($4,285K) and JU02 ($13,615K)	**17,900**	84.2

Legal Services (JU04)

This subvote is shown as Legal and Policy Services.

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Labour		
Vote 20		
Administration (LA01) and Accommodation and Central Services (LA02)		
For 2005-06, a new subvote shown as Central Management and Services (LA01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes. As outlined below, the new subvote also includes the Department's centrally-managed services previously provided for in other subvotes.		
2004-05 Main Estimates LA01 ($1,001K) and LA02 ($1,286K)	2,287	20.2
Transferred from:		
Education and Labour Research (LA05)		
- Planning and Policy	758	11.0
- Information Services	1,057	14.0
- Balancing Work and Family	221	3.0
The transfers reflect the reallocation of planning and policy, including Balancing Work and Family, communications and information management activity within the new subvote structure.		
2004-05 Restated Estimate	**4,323**	48.2
Occupational Health and Safety (LA06)		
2004-05 Main Estimate	5,698	72.0
Transferred from: Education and Labour Research (LA05) - Information Services	214	3.0
The transfer reflects the reallocation of training programs, including the Farm Safety and Ready for Work programs related to occupational health and safety workplace standards.		
2004-05 Restated Estimate	**5,912**	75.0
Labour Standards (LA03)		
2004-05 Main Estimate	1,699	30.1
Transferred from:		
Education and Labour Research (LA05) - Information Services	140	2.0
The transfer reflects the reallocation of activities related to the delivery of labour standards information to workers, employees, stakeholder groups and the public.		
2004-05 Restated Estimate	**1,839**	32.1
Education and Labour Research (LA05)		
2004-05 Main Estimate	2,390	33.0
Transferred to:		
Central Management and Services (LA01)		
- Communications	(406)	(7.0)
- Planning and Policy	(1,180)	(17.0)
- Information Technology	(450)	(4.0)
Occupational Health and Safety (LA06)	(214)	(3.0)
Labour Standards (LA03)	(140)	(2.0)
2004-05 Restated Estimate	---	---

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Learning		
Vote 5		
Administration (LR01) and Accommodation and Central Services (LR02)		
For 2005-06, a new subvote shown as Central Management and Services (LR01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes. As outlined below, the new subvote also includes the Department's centrally-managed services previously provided for in other subvotes.		
2004-05 Main Estimates LR01 ($5,718K) and LR02 ($6,230K)	11,948	88.6
Transferred from:		
Post Secondary Education (LR11) - Operational Support	1,064	15.7
Student Support Programs (LR13) - Operational Support	385	8.0
The transfers to the allocation "Central Services" reflects the reallocation of policy and evaluation, and quality assurance activities within the new subvote structure.		
2004-05 Restated Estimate	**13,397**	112.3
Post-Secondary Education (LR11)		
2004-05 Main Estimates	387,917	39.7
Transferred to:		
Central Management and Services (LR01) - Central Services	(1,064)	(15.7)
2004-05 Restated Estimate	**386,853**	24.0
K -12 Education (LR03)		
2004-05 Main Estimates	578,771	243.8
Transferred to: E-Learning (LR10)		
- Operational Support	(786)	(9.0)
- Correspondence School Revolving Fund - Subsidy	(435)	(29.1)
- Correspondence School Revolving Fund - Net Expense (Recovery)	(25)	- - -
Transferred from:		
Training Programs (LR12) - Labour Market Information	256	- - -
The transfer to the allocation "Official Minority Language Office" reflects the reallocation of career development, counselling and job posting services to Francophone clients. The reallocation serves to centralize the provision of French language services for the entire learning sector in the Department.		
2004-05 Restated Estimate	**577,781**	205.7
Training Programs (LR12)		
2004-05 Main Estimates	37,526	24.7
Transferred to:		
E-Learning (LR10)		
- Operational Support	(565)	(6.0)
- Technology Enhanced Learning	(4,907)	- - -
K-12 Education (LR03)		
- Official Minority Language Office	(256)	- - -
2004-05 Restated Estimate	**31,798**	18.7

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Student Support Programs (LR13)		
2004-05 Main Estimates	71,271	106.5
Transferred to:		
Central Management and Services (LR01) - Central Services	(385)	(8.0)
2004-05 Restated Estimate	**70,886**	98.5
New Subvote (LR10)		
E-Learning		
2004-05 Main Estimates	- - -	- - -
Transferred from:		
K - 12 Education (LR03)		
- Curriculum and Instruction	786	9.0
- Correspondence School Revolving Fund - Subsidy	435	29.1
- Correspondence School Revolving Fund - Net Expense (Recovery)	25	- - -
Training Programs (LR12)		
- Operational Support	565	6.0
- Technology Enhanced Learning	4,907	- - -
The transfer reflects the consolidation of support for technology enhanced learning.		
2004-05 Restated Estimate	**6,718**	44.1

Northern Affairs

Vote 75

Administration (NA01) and Accommodation and Central Services (NA02)

For 2005-06, a new subvote shown as Central Management and Services (NA01) is established and includes the services previously identified in the Administration and Accommodation and Central Services subvotes. As outlined below, the new subvote also includes the Department's centrally-managed services previously provided for in other subvotes.

2004-05 Main Estimates NA01 ($1,082K) and NA02 ($228K)	**1,310**	10.6
Transferred to: Resource and Economic Development (NA04)		
- Regional Development and Program Services	(120)	- - -
Transferred from: Resource and Economic Development (NA04)		
- Business Programming and Financial Services	120	- - -
The transfer to the allocation "Financial and Central Services" reflects the reallocation of the Department's information technology service agreement within the new subvote structure.		
2004-05 Restated Estimate	**1,310**	10.6

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Resource and Economic Development (NA04)		
In addition to the reorganization of programs outlined below, the allocation Business Programming and Financial Services is shown as Regional Development and Program Services and the allocation Resource and Policy Development is shown as Resource and Industry Development.		
2004-05 Main Estimates	3,341	22.0
Transferred to: Central Management and Services (NA01)		
- Financial and Central Services	(120)	---
Transferred from: Accommodation and Central Services (NA02)	120	---
The transfer to the allocation "Regional Development and Program Services" reflects the reallocation of program-based accommodation services.		
2004-05 Restated Estimate	**3,341**	22.0

Northern Strategy (NA03)

Activities within this subvote are segregated to the allocation Planning, Policy and Program Evaluation and the allocation Northern Development Agreement ($400K).

Public Service Commission

Vote 33

Administration (PS01) and Accommodation and Central Services (PS02)

For 2005-06, a new subvote shown as Central Management and Services (PS01) is established and will include the services previously identified in the Administration and Accommodation and Central Services subvotes.

2004-05 Main Estimates PS01 ($1,430K) and PS02 ($735K)	**2,165**	21.5

First Nation's and Metis Relations

Vote 25

Activities of First Nations and Metis Relations were included in the department of Government Relations and Aboriginal Affairs in 2004-05. Establishing First Nations and Metis Relations as a separate vote for 2005-06 reflects its operational independence.

New Subvote (FN01)
Central Management and Services

2004-05 Main Estimate	---	---
Transferred From: **Government Relations and Aboriginal Affairs**		
Administration (GR01)	144	2.0
Accommodation and Central Services (GR02)	220	---
2004-05 Restated Estimate	**364**	2.0

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
New Subvote (FN02)		
Policy Coordination and Support for Aboriginal Organizations		
2004-05 Main Estimates	---	---
Transferred from: **Government Relations and Aboriginal Affairs**		
Administration (GR01)	100	2.0
Aboriginal Affairs (GR05)		
- Policy and Coordination	1,965	22.0
- Support for Aboriginal Organizations and Issues	1,310	---
2004-05 Restated Estimate	**3,375**	24.0
New Subvote (FN03)		
Gaming Agreements		
2004-05 Main Estimates	---	---
Transferred from: **Government Relations and Aboriginal Affairs**		
Aboriginal Affairs (GR05)		
- First Nations Gaming Agreements	29,380	---
- Metis Development Fund	2,000	---
2004-05 Restated Estimate	**31,380**	---
New Subvote (FN04)		
Treaty Land Entitlement		
2004-05 Main Estimates	---	---
Transferred from: **Government Relations and Aboriginal Affairs**		
Aboriginal Affairs (GR05)		
- Treaty Land Entitlements	10,742	---
2004-05 Restated Estimate	**10,742**	---

Rural Development

Vote 43

Activities of Rural Development were included in the Department of Industry and Resources and the Department of Agriculture, Food and Rural Revitalization.

New Subvote (RD01)		
Central Management and Services		
2004-05 Main Estimate	---	---
Transferred From: **Industry and Resources**		
Administration (IR01)	13	---
Accommodation and Central Services (IR02)	127	---
Transferred From: **Agriculture, Food and Rural Revitalization**		
Administration (AG01)	345	1.0
Accommodation and Central Services (AG02)	35	---
2004-05 Restated Estimate	**520**	1.0

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
New Subvote (RD02)		
Policy and Planning		
2004-05 Main Estimates	- - -	- - -
Transferred from: **Agriculture, Food and Rural Revitalization**		
Policy and Planning (AG05)	547	5.0
2004-05 Restated Estimate	**547**	5.0
New Subvote (RD03)		
Investment Programs		
2004-05 Main Estimates	- - -	- - -
Transferred from: **Industry and Resources**		
Investment Programs (IR07)		
- Regional Economic Development Authorities and Organizations	1,715	- - -
- Small Business Loans Associations	1,345	- - -
2004-05 Restated Estimate	**3,060**	- - -
New Subvote (RD04)		
Industry Development		
2004-05 Main Estimates	- - -	- - -
Transferred from: **Industry and Resources**		
Industry Development (IR03)		
- Regional Development	940	14.0
- Special Projects and Investment Services	544	7.0
- Business Development	36	1.0
2004-05 Restated Estimate	**1,520**	22.0
New Subvote (RD05)		
Co-operatives		
2004-05 Main Estimates	- - -	- - -
Transferred from: **Industry and Resources**		
Co-operatives (IR08)	710	8.0
2004-05 Restated Estimate	**710**	8.0

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Legislative Branch of Government		
Legislative Assembly		
Vote 21		
Administration (LG01)		
In addition to the reorganization of programs outlined below, this subvote is shown as Central Management and Services and the allocation Office of the Speaker and Board of Internal Economy is shown as Executive Management.		
2004-05 Main Estimates	2,079	---
Transferred from: Accommodation and Central Services (LG02)	31	
The transfer to the allocation Central Services reflects the reallocation of mail and cable services		
2004-05 Restated Estimate	**2,110**	---
Accommodation and Central Services (LG02)		
2004-05 Main Estimate	137	---
Transferred to:		
Central Management and Services (LG01) - Central Services	(31)	---
Legislative Assembly Services (LG03) - Legislative Library	(106)	---
2004-05 Restated Estimate	---	---
Legislative Assembly Services (LG03)		
2004-05 Main Estimate	4,086	---
Transferred from:		
Accommodation and Central Services (LG02)	106	---
The transfer to the allocation "Legislative Library" reflects the reallocation of accommodation services required for the Legislative Library		
2004-05 Restated Estimate	**4,192**	---
Ombudsman and Children's Advocate		
Vote 56		
Children's Advocate (OC02)		
In addition to the reorganization of programs outlined below, this Vote is shown as Ombudsman. For 2005-06, activities of the Children's Advocate are included in a separate vote shown as Children's Advocate. Establishing the Children's Advocate as a separate vote reflects its operational independence.		
2004-05 Main Estimate	1,150	---
Transferred To: **Children's Advocate (Vote 76)**		
Children's Advocate (CA01)		
- Children's Advocate Operations	(1,022)	---
- Children's Advocate's Salary	(128)	---
2004-05 Restated Estimate	---	---

Restatement Schedule

2004-05 Appropriation and FTE Restatement

(in thousands of dollars)

	Appropriation	FTE
Children's Advocate		
Vote 76		
Activities of the Children's Advocate were included in the Vote Ombudsman and Children's Advocate in 2004-05. Establishing Children's Advocate as a separate vote for 2005-06 reflects its operational independence.		
New Subvote (CA01)		
Children's Advocate		
2004-05 Main Estimate	- - -	- - -
Transferred From: **Ombudsman and Children's Advocate**		
Children's Advocate (OC02)		
- Children's Advocate Operations	1,022	- - -
- Children's Advocate's Salary	128	- - -
2004-05 Restated Estimate	**1,150**	- - -

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Treasury Board Crown Corporations

Treasury Board Crown corporations are those Crown corporations that are subject to Treasury Board orders and directives and include all Crown corporations that do not report to the Crown Management Board.

Below are the descriptions of Treasury Board Crown corporations that have significant financial transactions with the GRF.

Agricultural Credit Corporation of Saskatchewan (ACS)
ACS was established pursuant to the provisions of *The Agricultural Credit Corporation Act* which came into force on January 1, 1984. The Corporation's agricultural loan portfolio, agri-food investment portfolio and loan guarantee program are in the process of being wound down.

Municipal Financing Corporation of Saskatchewan (MFC)
MFC was established pursuant to the provisions of *The Municipal Financing Corporation Act*. MFC assists in making capital funds available for the financing of schools, hospitals and other essential construction and local improvement projects in cities, towns, villages and rural areas throughout the Province. MFC may borrow directly from private lending institutions or from the GRF. The funds borrowed by MFC are used to purchase a portion of approved debentures sold each year by Saskatchewan local governments.

Saskatchewan Communications Network (SCN)
SCN is governed by *The Communications Network Corporation Act*. SCN operates in three key areas – broadcast network, e-learning and technology services. The Corporation is Saskatchewan's Canadian Radio-television and Telecommunications Commission (CRTC) licensed educational broadcast television network available throughout the Province on cable, satellite and wireless cable systems. SCN's broadcast network provides high quality commercial-free educational, children's and cultural programming. The e-learning division operates distance learning networks on behalf of the Department of Learning that link the Province's universities, SIAST, regional colleges, high schools and government departments using a variety of technologies including video over satellite, media streaming and web-based learning systems. The technology services division provides a variety of services including high-speed internet, via satellite, to rural and northern communities as part of the Province's CommunityNet initiative, and distribution services for the broadcast and streaming of the Saskatchewan Legislative Assembly.

Saskatchewan Crop Insurance Corporation (SCIC)
SCIC operates under the authority of *The Crop Insurance Act* and *The Farm Financial Stability Act*. The Corporation administers insurance programs which protect crop and livestock producers from production failures due to natural hazards. The Corporation also delivers the Waterfowl Damage Compensation Program and the Big Game Damage Compensation Program.

Saskatchewan Gaming Corporation (SGC)
SGC was established under *The Saskatchewan Gaming Corporation Act, 1994*. SGC operates casino gaming in partnership with the Federation of Saskatchewan Indian Nations under an agreement that provides for revenue sharing within the casino gaming industry and joint participation and management of Casino Regina and Casino Moose Jaw.

Saskatchewan Health Information Network (SHIN)
SHIN was established by Order-in-Council pursuant to the provisions of *The Crown Corporations Act, 1993*. SHIN's mandate is to implement, own, operate and manage the provincial health information network in a timely, effective manner reflecting the priorities of the health system. The information network will provide access to comprehensive health information to support direct service delivery.

Saskatchewan Housing Corporation (SHC)
SHC operates under the authority of *The Saskatchewan Housing Corporation Act*. The Corporation provides suitable and affordable housing for low-income seniors, and for families and individuals with an identified need. SHC also improves access to other programs and services that enable its clients to achieve or maintain independence.

SHC funds and administers nearly 30,000 housing units in 341 communities through local housing authorities and non-profit organizations. SHC receives subsidies from the GRF, Canada Mortgage and Housing Corporation and municipalities.

Saskatchewan Liquor and Gaming Authority (SLGA)

SLGA is governed by *The Alcohol and Gaming Regulation Act, 1997*. SLGA is responsible for the distribution, control, and regulation of liquor and gaming across the province.

SLGA warehouses and distributes wine, spirits and certain beer to SLGA stores and franchises for sale to the public and permittees. Most mainstream beer is distributed by Brewer's Distribution Ltd. to retail liquor stores, some franchises and permittees.

SLGA owns and operates all video lottery terminals and owns and manages the slot machines at all Saskatchewan Indian Gaming Authority casinos. SLGA also licenses and regulates most forms of gaming including bingo, raffles, casinos, breakopen tickets, and horse racing.

Saskatchewan Watershed Authority

The Saskatchewan Watershed Authority was established under *The Saskatchewan Watershed Authority Act, 2002*. It was established as part of the government's Long Term Safe Drinking Water Strategy and has a mandate to manage water supplies and protect source water quality. The Authority focuses on watershed management involving all environmental and socio-economic aspects associated with water source issues and developments and is an integral part of total water management in Saskatchewan. As the provincial water manager with general authority over matters related to the sustainability of aquatic ecosystems and their related land resources, the Authority will manage and protect water and related land resources.

Revolving Funds

Each revolving fund is established by statute and is used to account for specific government operations which recover all or a portion of the associated costs from the fund's users. The revenue generated by each fund is used to finance its operations which in turn, generate further revenue, hence the term "revolving". Accordingly, revolving funds are net-budgeted in the Estimates.

Commercial Revolving Fund - Environment
The Commercial Revolving Fund is the financing mechanism used to collect and disburse funds for the operation of the Province's provincial parks, campgrounds and recreation sites. Authority to operate the Fund is found in *The Natural Resources Act*. The Fund collects revenues from camping fees, entry gate fees, cottage lot rentals, commercial lease fees and other miscellaneous revenues for activities taking place in the parks. This revenue is used to operate the parks.

Correctional Facilities Industries Revolving Fund - Corrections and Public Safety
The Correctional Facilities Industries Revolving Fund is established under the authority of *The Correctional Services Act*. The Fund is operated as a commercial enterprise providing inmates with opportunities to develop practical and marketable work skills. Revenue generated is retained by the Fund and serves to offset the cost of the program.

Correspondence School Revolving Fund - Learning
The Correspondence School Revolving Fund is created and governed by *The Education Act*. It provides accredited high school correspondence courses throughout the Province. It recovers its costs primarily through registration and course fees.

Livestock Services Revolving Fund – Agriculture and Food
The Livestock Services Revolving Fund is governed by *The Department of Agriculture, Food and Rural Revitalization Act*. The Fund operates the livestock inspection program and provides brand registration and dealer licensing. It also collects fees on behalf of the Cattle Marketing Deductions Fund and the Horned Cattle Purchases Fund.

Pastures Revolving Fund - Agriculture and Food
The Pastures Act provides authority to operate the Pastures Revolving Fund. The Fund operates the Saskatchewan Pastures Program. Revenues are derived from fees charged for grazing livestock on community pastures and other related services.

Public Employees' Benefits Agency Revolving Fund - Finance
The Public Employees' Benefits Agency Revolving Fund is established under the authority of *The Financial Administration Act, 1993*. The Fund provides services to public sector pension and benefit plans and to plan members. The costs incurred by the Fund for providing services are allocated to, and reimbursed primarily by, various pension and benefit plans.

Queen's Printer Revolving Fund - Justice
The Queen's Printer Revolving Fund is established under the authority of *The Queen's Printer Act*. The Fund publishes and distributes legislation, regulations and other Government publications as the official printer of Government information. Revenue earned is retained by the Fund to cover associated expenses.

Resource Protection and Development Revolving Fund - Environment
The Natural Resources Act provides authority to operate the Resource Protection and Development Revolving Fund. The Fund is the financing mechanism used to operate such programs as the Radio Communications Program, the Staff Housing Program and the Northern Air Operations Program. This fund is intended to operate on a break-even basis by recovering the cost of services from users. Revenue for these programs is derived from rental and lease fees charged to government departments and other agencies.

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Glossary of Terms

Accumulated Deficit
The excess of expense over revenue measured from the beginning of incorporation. It is the difference between the recorded assets and liabilities.

Amortization
Amortization of capital assets has also been referred to as depreciation expense.

Amortization is recognizing the financial impact of a transaction or event over multiple years. With respect to capital assets, the acquisition cost of the asset is not expensed in the year it is acquired but over the years it will provide service. The portion of the capital asset that is consumed in providing service is charged to expense and accordingly reduces (depreciates) the recorded value of the asset. For example, a highway costing $4M to construct that will last 40 years would be amortized or depreciated at $100,000 per year. The $100,000 is what would be charged as an expense to the Statement of Operations.

Allocation
Component of a subvote. It represents a facet of the major program provided by the subvote such as a distinct client group or method of delivering the program. It may also be a component of a function or funding to a third party.

Appropriation
An amount that the Legislature has authorized to be paid from the GRF under an Act of the Legislative Assembly for a particular purpose. This purpose is outlined or defined in appropriation Acts and in the Estimates.

Appropriation Act
A supply bill when passed by the Legislature becomes an appropriation Act. An appropriation Act is the legal authorization to spend monies from the GRF for the purposes and time period identified by the Act and the Estimates.

Capital Assets
The property, infrastructure, equipment, vehicles, computer systems or other assets acquired that provide a long-term benefit to the public or the Government. Similar assets acquired below a certain dollar value (threshold) are not recorded as capital assets but fully expensed in the year of acquisition.

Capital Transfer
A transfer given to a third party such as a school board, regional health authority, university or municipality to acquire or finance capital assets such as school buildings.

Debt
Borrowings, expressed in Canadian dollars, obtained by the Province through the issuance of debt instruments such as promissory notes, debentures, or savings bonds. The debt amounts are net of sinking funds (monies set aside to help retire the debt). Debt does not include other liabilities such as accounts payable or pension obligations.

Debt is measured in a number of ways:
- ***Government Purpose Debt*** – Debt incurred by the GRF for its own purposes.
- ***Crown Corporation Debt*** – Debt incurred by the GRF for Crown corporation purposes.
- ***Gross Debt*** - Debt before the netting of sinking funds.
- ***Guaranteed Debt*** - The debt of others that the government has agreed to repay if they default.
- ***Net Debt*** – Not a true measure of debt but the amount by which the GRF's recorded liabilities exceed its financial assets (see definition of Net Debt).

Debt Servicing
Costs associated with servicing the debt of the GRF. The costs include interest, foreign exchange gains and losses, discounts, fees and commissions. Costs incurred for financing Crown corporation debt are reimbursed by the Crown corporation.

Deficit
The amount by which expense exceeds revenue for a fiscal year.

Department
An organizational unit of executive government created for the purpose of managing related programs.

Estimated
The annual amounts the Government budgets for expenditure, revenue, loans, advances, investments and debt.

Estimates
The document tabled with the Budget that reflects the Government's detailed financial plan for the year is referred to as the Estimates. The document presented after the Estimates for supply is referred to as Further or Supplementary Estimates. In Saskatchewan, Supplementary Estimates details the appropriations provided by special warrant.

Executive Branch of Government
The Executive Branch of Government includes those organizations of Government (departments, secretariats, offices) that report directly to a Member of Executive Council (Cabinet Minister). These organizations are created by legislation, many by *The Government Organization Act*.

For Estimates purposes, the grants to Crown corporations that have a separate vote are also categorized under the Executive Branch of Government as are monies to the judicial arm of government.

Expenditure
The cost of goods and services acquired in the fiscal year whether or not payment has been made, including capital acquisitions, interest on debt and transfer payments made or due. Expenditure is synonymous with expense except expenditures include capital acquisitions whereas expense reflects the amortization (depreciation) of capital.

Expense
The cost of goods and services acquired in the fiscal year whether or not payment has been made, including interest on debt and transfer payments made or due. Expense also includes the cost of amortizing (depreciating) capital assets.

Financing Activity
A term used in the Statement of Cash Flow. It refers to cash received through borrowings and deposits from Crown organizations and cash disbursed to retire debt and reduce deposits from Crown organizations.

Forecast
The amounts of expense, revenue, or debt the Government expects to realize and record in the fiscal year.

Full-Time Equivalent (FTE)
An FTE is the equivalent of one person working full-time for a year. Twelve people working one month each would also equal 1 FTE. The FTE measurement is applied to permanent, non-permanent, Order-in-Council and personal service contract appointments.

The measurement is only applied to the Executive Branch of Government covered by *The Public Service Act* and does not include Crown corporations, judges or staff of the Legislative Branch of Government.

Government Delivered Programs
Public services and functions that are performed by the Government, its employees and agents. It does not include transfer payments to Crown corporations and third parties that in turn use the funding to provide public services.

Infrastructure
Consists of permanent installations as a basis for operations and includes highways, roads, bridges, dams, and irrigation systems.

Investing Activity
The amount of money invested by the GRF during the fiscal year in items such as sinking funds, Crown corporations and agricultural land.

Legislative Branch of Government
For Estimates purposes, the Legislative Branch of Government includes the Legislative Assembly and the organization that supports it as well as those offices or organizations that report directly to the Legislative Assembly.

Lending Activity
The amount of money lent or advanced by the GRF during the fiscal year to a Crown corporation, public agency or other entity.

Liabilities
Amounts owed including debt, deposits held on behalf of others, accounts payable and accrued liabilities.

Net Debt
Net Debt and Accumulated Deficit are terms used by governments to indicate their financial positions. Both measures are calculated by netting assets against liabilities. However, Net Debt only includes financial assets whereas Accumulated Deficit also includes capital assets. Net Debt recognizes that a government's capital assets cannot be used or sold to reduce its liabilities.

Pensions and Benefits
Expenses incurred for public sector pension and benefit plans and employer contributions related to salaries. Pensions and benefits paid by transfers cover the Government's contribution to the pension and benefit plans of Saskatchewan teachers.

Recovery
Recovery of expenses incurred by a department in providing services to another organization. If the services are to another department it is an internal recovery, i.e., internal to the GRF. If the department is providing commercial services to an organization outside the GRF, the recovery of those expenses is external.

Revenue
The gross proceeds applicable to a fiscal year from taxes, fees, licences, transfer payments and sources other than borrowing.

Revolving Funds
Revolving funds, which are established by statute, are used to isolate certain items of related revenue and expense and are net-budgeted in the Estimates.

Revolving funds are used to account for specific government operations that recover all or a portion of the associated costs from the funds' users. Revenue generated by a revolving fund's activities is used to finance further operations that in turn generate further revenue, hence the term "revolving".

Salaries
Salaries and wages paid directly by the GRF to executive government employees, judges, MLAs and employees of the Legislative Assembly. Employees include permanent, non-permanent, Order-in-Council and personal service contract employees. Salaries and wages paid from a revolving fund or an entity funded by transfer payments are not displayed in the Estimates.

Sinking Fund
Sinking funds accumulate monies that are set aside to provide for the orderly retirement of a portion of the Province's debt.

Statutory
Expenses and disbursements from the GRF that have ongoing spending authority in legislation, i.e. statute. They do not require annual legislative authority by appropriation Acts. Examples of this type of transaction are debt servicing costs or loans to Crown corporations.

Subvote
Component of a vote. Usually the subvote represents a major program or function within the vote.

Supplementary Estimates
Those Estimates which detail the amounts appropriated during the fiscal year by special warrants. Supplementary Estimates for a fiscal year are usually tabled in the Legislative Assembly at the same time as the Main Estimates for the following year. Supplementary Estimates are subject to review by the Legislative Assembly and form part of *The Main Appropriation Act* for the fiscal year.

Supplier and Other Payments
Payments that cover all non-salary and non-pension and benefit costs incurred directly by the GRF in delivering public services and performing Government functions. These expenses include accommodation, travel, supplies, equipment, communication and allowance for bad debts.

Surplus
The amount by which revenue exceeds expense for a fiscal year.

Third Parties
A term used to describe organizations independent of the GRF that receive provincial funding (see Transfers for Public Service). Typically, third parties are performing a public service with the funding they receive. Examples of third parties are regional health authorities, school boards and universities.

Transfers
Transfers are payments by the Government to an individual, organization, authority or other government for which no goods or services are directly received by Government and no repayment is expected in the future. Terms such as grants and entitlements are often used for transfers. *See the following types of transfers.*

Transfers to Individuals
Payments from the GRF made directly or indirectly to individuals for which no public service is required of the recipient. These transfers provide the recipient with a financial benefit and are usually in the nature of an income support, subsidy or compensation payment. These transfers may be income-tested.

Transfers for Public Services
Payments from the GRF to individuals, organizations, Crown corporations and local authorities such as school boards, regional health authorities and municipalities to provide a public service.

Transfers to Government organizations and corporations which in turn provide a direct transfer or subsidy to their clients are treated as Transfers to Individuals (see above).

Vote
A block of funding provided by statute or voted on by the Legislative Assembly in an appropriation Act that provides for the activities and purposes as outlined in the Estimates for a fiscal year.

The common practice in Saskatchewan's Estimates is for the operating and capital activities of a government department or organization to represent a unique Vote. Separate votes are provided to departments for loans and investments. On occasion a department may have more than one vote or more than one organization may be grouped into a single vote.

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